

**ALTE – Association of Language Testers in Europe**

**REPORT AND FINANCIAL STATEMENTS**

**For the period 7<sup>th</sup> August 2019 to 31<sup>st</sup> December 2020**

**ALTE – Association of Language Testers in Europe**  
**Report and Financial Statements**  
**For the period 7<sup>th</sup> August 2019 to 31<sup>st</sup> December 2020**

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**ALTE – Association of Language Testers in Europe**  
**Report and Financial Statements**  
**For the period 7<sup>th</sup> August 2019 to 31<sup>st</sup> December 2020**

**Charity number** 1184799

**Company number** CE018458

**Registered office** The Triangle Building  
 Shaftesbury Road  
 Cambridge  
 CB2 8EA  
 United Kingdom

**Trustees** Trustees who served during the period from formation and up to the date of this report were as follows:

Name	Role	Date of Appointment	Date of withdrawal
Waldemar Martyniuk	Chair	07/08/2019	In service as of 31/12/2020
Richard Bueno Hudson	Trustee	07/08/2019	17/10/2019
Anna Patricia Gallagher	Trustee	07/08/2019	In service as of 31/12/2020
Michaela Luise Perlmann-Balme	Trustee	07/08/2019	In service as of 31/12/2020
Annika Spolin	Trustee	07/08/2019	In service as of 31/12/2020
Jose Fernando Lino Pascoal	Trustee	07/08/2019	In service as of 31/12/2020
Lorenzo Rocca	Trustee	07/08/2019	In service as of 31/12/2020
Nicholas David Saville	Trustee	07/08/2019	In service as of 31/12/2020
Bart Dirk Hilde Deygers	Trustee	07/08/2019	In service as of 31/12/2020
Vincent Lucien Yves Folny	Trustee	07/08/2019	In service as of 31/12/2020
Emyr Owen Davies	Trustee	05/11/2020	In service as of 31/12/2020

All trustees who were in service as of 07/11/2019 were elected by the voting members of ALTE at its first AGM held on that date, in accordance with the constitution.

**Key Management** Nick Saville (ALTE Secretary-General)

**Bankers** BARCLAYS BANK PLC  
 1 Churchill Place  
 London E14 5HP  
 United Kingdom

**Independent Examiner** Prentis & Co LLP  
 Chartered Accountants and Independent Examiners  
 115c Milton Road  
 Cambridge  
 CB4 1XE

## **ALTE – Association of Language Testers in Europe**

### **Report of the Trustees**

### **For the period 7<sup>th</sup> August 2019 to 31<sup>st</sup> December 2020**

The Trustees present their annual report and financial statements of the charity for the period ending 31<sup>st</sup> December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS102) (effective 1<sup>st</sup> January 2019).

ALTE is an association of language test providers who work together to promote the fair and accurate assessment of linguistic ability across Europe and beyond. ALTE was founded in 1989 by the University of Cambridge (UK) and the Universidad de Salamanca (Spain), and today counts with 33 Full Members, approximately 60 Institutional Affiliates (now Associate Members) and over 500 Individual Affiliates. We are a Charitable Incorporated Organisation, based in England, registered Charity number 1184799.

ALTE's ground-breaking work to set common levels of language proficiency across different languages contributed significantly to the later development of the Council of Europe's Common European Framework of Reference (CEFR).

ALTE was registered as a European Economic Interest Group ("EEIG") on 14<sup>th</sup> February 1992. On 7<sup>th</sup> August 2019 ALTE – Association of Language Testers in Europe was registered as a Charitable Incorporated Organisation ("CIO") in the UK. On 7<sup>th</sup> November 2019 ALTE EEIG was dissolved and its assets and liabilities transferred to the CIO, which commenced trading with immediate effect.

The objects of ALTE are to advance the education of the public in general, and particularly among those with an interest in language assessment, language qualifications and language education, in Europe and elsewhere, in particular by:

- Promoting knowledge and raising standards in language assessment, language qualifications and language education;
- Setting language examination and qualification standards;
- Undertaking academic research and publishing the results online and/or in peer-reviewed journal articles;
- Accrediting language assessment, language qualifications and language education;
- Running courses, running conferences and providing consultancy relating to language assessment, language qualifications and language education.

#### **ALTE MEMBERSHIP**

**ALTE Full Members** are institutions that produce language tests in an official language of the country where the institution is established. This includes both spoken and sign languages. In order to become ALTE Members, they must undergo a strict ALTE audit of at least one of their qualifications, and success in an audit results in a Q-Mark being awarded for that (those) qualification(s).

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**ALTE MEMBERSHIP (continued)**

There are 33 ALTE Full Members representing 25 European languages.  
 List of ALTE Full Members:

Organisation	Language
<a href="#"><u>Eusko Jauriaritza</u></a>	Basque
<a href="#"><u>Department for Language Teaching and International Students, University of Sofia St Kliment Ohridski</u></a>	Bulgarian
<a href="#"><u>Generalitat de Catalunya</u></a>	Catalan
<a href="#"><u>Charles University</u></a>	Czech
<a href="#"><u>The Teaching and Testing Unit for Danish as a Second Language</u></a>	Danish
<a href="#"><u>Certificaat Nederlands als Vreemde Taal</u></a>	Dutch
<a href="#"><u>Interuniversity Testing Consortium (IUTC)</u></a>	Dutch
<a href="#"><u>Cambridge Assessment English</u></a>	English
<a href="#"><u>Trinity College London</u></a>	English
<a href="#"><u>Foundation Innove</u></a>	Estonian
<a href="#"><u>Jyväskylän yliopisto ja Opetushallitus</u></a>	Finnish
<a href="#"><u>Centre international d'études pédagogiques</u></a>	French
<a href="#"><u>Le français des affaires</u></a>	French
<a href="#"><u>Xunta de Galicia</u></a>	Galician
<a href="#"><u>AFU GmbH</u></a>	German
<a href="#"><u>TestDaF-Institut</u></a>	German
<a href="#"><u>ÖSD (Österreichisches Sprachdiplom Deutsch)</u></a>	German
<a href="#"><u>Goethe-Institut</u></a>	German
<a href="#"><u>telc GmbH</u></a>	German

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List of ALTE Full Members (continued):	
<b>Organisation</b>	<b>Language</b>
<a href="#"><u>The Foreign Language Centre, University of Pécs</u></a>	Hungarian
<a href="#"><u>The Centre for Irish Language: Research, Teaching and Testing, National University of Ireland Maynooth</u></a>	Irish
<a href="#"><u>CVCL, Università per Stranieri Perugia</u></a>	Italian
<a href="#"><u>Lituanistinių studijų katedra, Vilniaus universitetas, Lietuva</u></a>	Lithuanian
<a href="#"><u>Institut National des Langues</u></a>	Luxembourgish
<a href="#"><u>Skills Norway (Kompetanse Norge)</u></a>	Norwegian
<a href="#"><u>Uniwersytet Jagiellński</u></a>	Polish
<a href="#"><u>CAPLE-ULisboa (Centro de Avaliação e Certificação de Português Língua Estrangeira)</u></a>	Portuguese
<a href="#"><u>BBU-RCI Consortium for Testing Romanian as a Foreign Language</u></a>	Romanian
<a href="#"><u>Univerza v Ljubljani</u></a>	Slovenian
<a href="#"><u>Instituto Cervantes</u></a>	Spanish
<a href="#"><u>Universidad de Salamanca</u></a>	Spanish
<a href="#"><u>Stockholms universitet</u></a>	Swedish
<a href="#"><u>Cyd-Bwyllgor Addysg Cymru</u></a>	Welsh

**ALTE Associate Members** are organisations with an interest and active involvement in language testing. They are not full members, and the quality of their tests cannot be guaranteed. However, they aspire to meet high standards of quality in language assessment. A complete list of ALTE Associate Members can be found here: <https://www.alte.org/Our-Associate-Members>

**ALTE Individual Expert Members**

In March 2020, ALTE introduced a new category of membership: Individual Expert Members, for notable individuals in the field of language assessment who have had prior engagement with ALTE in some form. It recognises the contribution these individuals have made to ALTE and the wider language testing community and provides a platform for continued collaboration. The complete list of ALTE Individual Expert Members can be found here: <https://www.alte.org/Our-Expert-Members>

## **ALTE – Association of Language Testers in Europe**

### **Report of the Trustees**

#### **For the period 7<sup>th</sup> August 2019 to 31<sup>st</sup> December 2020**

#### **ALTE ADMINISTRATION AND MANAGEMENT**

ALTE is managed by the Council of Members. As its name indicates, the Council of Members consists of one official representative of each full member organisation. The member also has a voting representative, who votes in ALTE matters on behalf of the full member organisation. The voting representative may be the same person as the official representative, but does not need to be.

The **ALTE Council of Members** usually meets once per year in the Annual General Meeting (AGM) to discuss the present and future of the association.

The **ALTE Secretary-General** is directly elected by the Council of Members among the representatives of ALTE Full Members. The Secretary-General is an ex-officio trustee of the charity and ensures that ALTE's strategic aims are achieved in the most efficient way.

Dr Nick Saville (Cambridge Assessment English) is the current ALTE Secretary-General (Term expires Nov 2022).

#### **Board of Trustees**

The **Board of Trustees** is the highest elected body and has legal responsibility for the charity. Members of the Board (Trustees) are elected by the Full Members to represent the interests of the association. Trustees must be employees of Full Member organisations, or Individual Expert Members. Individual Expert Members may not constitute more than half of the Board.

The trustees make decisions on behalf of the Council of Members. For example, they approve the annual accounts, approve applications for new Members and Institutional Affiliates, and review the ALTE governing documentation as necessary.

The Board closely supports the work of the ALTE Secretariat, and ensures the best allocation of ALTE funds. Information about the current Trustees are on page 1 of this document.

The **Standing Committee** is an elected body of experts on language assessment and managing examinations. Committee members are elected among the representatives of ALTE Full Members. Committee members must be employees of Full Member organisations, or Individual Expert Members. Individual Expert Members (marked \*) may not constitute more than half of the number of members of the Standing Committee.

The Standing Committee ensures the quality and fairness of the ALTE auditing system by:

- Reviewing each audit and the final outcome;
- Approving the awarding of the ALTE Q-mark;
- Identifying issues that audited institutions need to address;
- Overseeing auditor and auditee orientation, training and standardisation

The current members of the Standing Committee are:

- Vincent Folny (France Éducation International) (Chair) (Second term expires Dec 2023)
- Beate Zeidler (telc gGmbH) (Deputy Chair) (Second term expires Dec 2023)
- Bart Deygers (University of Ghent) (First term expires April 2021)
- Ina Ferbežar (Univerza v Ljubljani) (First term expires November 2023)
- Cecilie Hamnes Carlsen (Western Norway University of Applied Sciences) (First term expires Feb 2024)
- Waldemar Martyniuk (Uniwersytet Jagiellonski w Krakowie) (Second term expires Dec 2023)

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**Standing Committee (Continued)**

José Pascoal (University of Macau) (Second term expires Dec 2023)  
Lorenzo Rocca (Consultant to Council of Europe) (Second term expires Dec 2023)  
Annika Spolin (Stockholm University, Dept of Swedish Language and Multilingualism) (Second term expires Dec 2023)  
Cathy Taylor (Trinity College London) (First term expires Jan 2022)  
Dina Vilcu (BBU-RCI Consortium for Testing Romanian as a Foreign Language) (First term expires Feb 2024)  
Kateřina Vodičková (Charles University Prague) (First term expires Sept 2022)

**Activities of ALTE in 2020**

**ALTE Special Interest Groups (SIGs) Munich, Germany, 6<sup>th</sup> - 7<sup>th</sup> February 2020**

On 6<sup>th</sup> and 7<sup>th</sup> February 2020, the ALTE Secretariat organised the ALTE Special Interest Groups, SIGs in Munich, Germany, with the cooperation of our German ALTE Members, Goethe Institut. The SIGs meetings are open to all ALTE Members and ALTE Institutional Affiliates (now ALTE Associate Members) and during these events our main ALTE Special Interest Groups gather to discuss about different topics of language testing.  
A description of our ALTE SIG is on the ALTE website, here: <https://www.alte.org/SIGs>

**ALTE Introductory Course in Language Testing, Cambridge, UK, 9<sup>th</sup> – 13<sup>th</sup> March 2020**

ALTE organised an Introductory Course in Language Testing in Cambridge, UK, hosted by our English ALTE Member, Cambridge Assessment English.  
The course was presented by Jane Lloyd (Cambridge Assessment English) and Anthony Green (University of Bedfordshire, CRELLA).  
The main objectives of the course were to allow the participants to learn the essential principles in the language testing process.  
The course was very successful and the places available (15) were sold out very quickly.

**ALTE Webinar training, Eucom, 19<sup>th</sup> – 20<sup>th</sup> March 2020**

ALTE was asked to deliver an ad hoc training session to one of our ALTE Institutional Affiliates (now Associate Members), Eucom, based in Romania.  
The training consisted of two online sessions on Thursday 19<sup>th</sup> March and Friday 20<sup>th</sup> March delivered by Jane Lloyd, (Cambridge Assessment English).

**ALTE 7<sup>th</sup> International Conference, Madrid, Spain, 22<sup>nd</sup> – 24<sup>th</sup> April 2020**

The ALTE Secretariat organises every 3 years an international event for the language testing community.  
The event was organised by the ALTE Secretariat in cooperation with our Spanish ALTE Members, Instituto Cervantes. The event was supposed to take place at the Novotel Madrid Centre hotel in Madrid, Spain.  
During the organisation of this event, ALTE organised a scholarship competition for researchers in the field of language testing and assessment.  
Unfortunately, due to the Covid-19 pandemic, the Board of Trustees decided to postpone the event until April 2021.  
Eventually, after careful consideration from the ALTE Board of Trustees, it was decided to cancel the physical event in 2021 and to replace it with a unique online event, an international digital symposium, taking place from 28<sup>th</sup> -30<sup>th</sup> April 2021. The registration fees for this new online symposium were decreased considerably in order to allow all the colleagues in the field to participate to the event.

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**ACTIVITIES OF ALTE IN 2020 (Continued)**

**ALTE Webinar - Impact of Covid-19 on Tests and Examinations, 8<sup>th</sup> September 2020**

On 8<sup>th</sup> September 2020, the coordinators of the SIG on Technology in Language Assessment, Dominique Casanova, Alhassane Aw (CCIP) and Vincent Folny (CIEP), organised a webinar for all ALTE Members to discuss about the feedback that ALTE requested to ALTE members in June 2020 regarding the impact of Covid-19 on their organisations.

During the webinar representatives from ALTE Members organisations, Javier Fruns (Instituto Cervantes), Aodh Ó Gallchoir (National University of Ireland, Maynooth) and Marianne Pickles (Cambridge Assessment English) explained what their institutions put in place to cope with the unexpected situation of Covid-19, how technology helped in keeping on part the activities and what lessons can be learnt for the future.

**ALTE 56<sup>th</sup> Meeting and conference, online, 6<sup>th</sup> - 8<sup>th</sup> November 2020**

In November 2020, ALTE organised its 56<sup>th</sup> Meeting and conference online in cooperation with Yunus Emre Institut, one of our ALTE Institutional Affiliate.

The first 2 days of the meetings were open only to representatives of ALTE Members and ALTE Institutional Affiliates. On Friday 8<sup>th</sup> November, there was the ALTE Conference Day, open to all those interested to language testing. The event was successful.

Prior to the event, ALTE organised the **Orientation to the ALTE audit system training** and the **ALTE Coordination session**. Both these 2 online sessions were free of charge.

The Orientation to the ALTE Audit system training is a session that ALTE organises every year and open for representatives of Members and Institutional Affiliates wishing to be audited by ALTE.

The ALTE Coordination session is organised once a year and it is addressed to ALTE trained auditors.

**Cooperation with Council of Europe and European Parliament**

ALTE continues to cooperate and support the Council of Europe through the LAMI SIG, in particular with the publication of the booklet on the ALTE website: [Linguistic Integration of Adult Migrants: Requirements and Learning Opportunities](#).

ALTE is collaborating with the European Parliament to highlight the benefits of language education. ALTE has signed a new Memorandum of understanding with EAQUALS, in order to collaborate on potential projects with each other and to improve the good practice on language education, assessment and training projects.

**ALTE Website**

In 2020 ALTE made available more resources for the public. A new [Principle of Good Practice](#) document was published on the ALTE website.

The ALTE website was potentiated with a section dedicated to videos, with presentations from the Chair of the Board of Trustees and the ALTE Secretary-General.

A new ALTE You Tube channel was open in order to increase the communication of the association to the wider audience.

**FINANCIAL REVIEW**

ALTE had a surplus of £347,244 which comprises £271,601 net assets transferred from ALTE EEIG and £75,643 arising from regular activities. Reserves currently stand at £347,244 all of which are unrestricted. The Trustees consider the financial situation of the charity satisfactory.

**RESERVES POLICY**

ALTE has a reserves policy to maintaining reserves to cover both a year of costs and a year of subscription with the aim to smooth over periods of financial instability. The trustees estimate this at £330,000 and so the reserves currently meet this target. The reserves are all free reserves and unrestricted.

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**PLANS FOR THE FUTURE**

ALTE is continuing its mission through the organisation of events and activities. In 2020, face to face events were not possible because of the Covid-19 pandemic. However, the ALTE Secretariat carried on organising online events that would allow Members and Associate Members to get together and share their experience of the crisis in the field of language testing.

In February 2021, the ALTE Secretariat organised an event, completely online for the ALTE Special Interest Groups (SIG), from 11<sup>th</sup> to 12<sup>th</sup> February 2021. During this event, our SIGs gather to discuss about important issues connected with language testing.

In March we will organise the first online Introductory Course in Language Testing, 8<sup>th</sup> – 19<sup>th</sup> March 2021. The course will be delivered entirely online.

Due to the popularity of the online Introductory Course in Language Testing, the Secretariat is making arrangements to organise an additional session of the online course in September 2021.

We are also organising another specialised course in Assessing Writing, that will happen in 2021.

For 2021, ALTE is organising its first international digital event that will take place from 28<sup>th</sup> to 30<sup>th</sup> April. The aim of this event is to discuss how it is possible to protect the future of multilingual assessment in the Covid world.

In November, from 10<sup>th</sup> to 12<sup>th</sup>, there will be our 56<sup>th</sup> Meeting and Conference. The event should take place in Perugia, Italy, but the Secretariat is organising the hybrid solution with the possibility to attend the event online.

The Trustees are also looking into the opportunity to develop a Consultancy Unit within ALTE that could provide services on quality in language assessment to language testing organisations that are willing to improve the quality standards of their exams/qualifications.

**TRUSTEES RESPONSIBILITIES**

**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The Charity's Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also

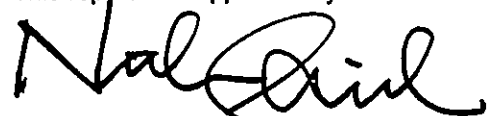
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**TRUSTEES RESPONSIBILITIES (Continued)**

responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

**APPROVAL**

This report was approved by the Trustees on and signed on their behalf

A handwritten signature in black ink, appearing to read 'Nick Saville', written over a horizontal line.

ALTE Secretary-General  
Dr Nick Saville

**ALTE – Association of Language Testers in Europe**  
**Financial statements for the period ended 31<sup>st</sup> December 2020**  
**Independent examiner's report to the Trustees of ALTE – Association of Language Testers in Europe**

I report on the accounts of the Charity for the period ended 31<sup>st</sup> December 2020.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Charity Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- Accounting records were not kept as required by section 130 of the Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Ian Shipley FCCA**  
**for and on behalf of Prentis & Co LLP**  
Chartered Accountants & Independent Examiners  
115c Milton Road  
Cambridge  
CB4 1XE

28 May 2021

**ALTE – Association of Language Testers in Europe**  
**Statement of financial activities**  
**For the period 7<sup>th</sup> August 2019 to 31<sup>st</sup> December 2020**

	Note	Period ended 31 Dec 2020 £
<b>Income and endowments from:</b>		
Donation from ALTE EEIG	2	271,601
Charitable activities	3	109,515
<b>Total Income</b>		<u>381,116</u>
<b>Expenditure on:</b>		
Charitable activities	4	33,872
<b>Total Expenditure</b>		<u>33,872</u>
<b>Net movement in funds</b>		347,244
<b>Reconciliation of funds:</b>		
Total funds at start of the period		0
Net movement in funds for the period		347,244
<b>Total funds at end of the period</b>		<u><u>347,244</u></u>

All incoming resources and resources expended relate to continuing activities and arise from, or are in relation to, unrestricted income funds.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 15 form part of these financial statements.

**ALTE – Association of Language Testers in Europe**  
**Balance Sheet as at 31<sup>st</sup> December 2020**

	Note	As at 31 <sup>st</sup> Dec 2020 £
<b>Current Assets:</b>		
Debtors	5	5,382
Cash at bank and in hand		<u>374,857</u>
		380,239
Creditors: amounts falling due within one year	6	<u>(32,995)</u>
		(32,995)
<b>Net Current Assets</b>		<u><u>347,244</u></u>
Represented by:		
Unrestricted funds		<u>347,244</u>
<b>Total funds</b>		<u><u>347,244</u></u>

The notes on pages 13 to 15 form part of these financial statements.

These financial statements were approved by the trustees on 10<sup>th</sup> May 2021 and were signed on its behalf by:



ALTE Secretary – General  
Dr Nick Saville

**ALTE – Association of Language Testers in Europe**  
**Notes to the Financial Statements**  
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**Accounting Policies**

**1. Statutory information**

ALTE – Association of Language Testers in Europe is a charitable incorporated organisation ("CIO") registered with the Charity Commission in England & Wales on 7<sup>th</sup> August 2019. The office address is The Triangle Building, Shaftesbury Road, Cambridge, CB2 8EA. The transfer of assets from ALTE EEIG took place on 7<sup>th</sup> November 2019 in which trading of the CIO's activities commenced with immediate effect. Further details on the incorporation of ALTE can be found in the Trustee's Report, page 2.

**Basis of preparation**

The financial statements are prepared under the Statement of Recommended Practice "Accounting and Reporting for Charities" ("the SORP") (effective 1<sup>st</sup> January 2019), and in compliance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, "The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland" ("FRS 102") Section 1A "Small Entities" and the Charities Act 2011.

The financial statements have been prepared on a going concern basis under the historical cost convention.

**Public Benefit statement**

The Trustees have discussed and agreed that ALTE meets the requirements of a public benefit entity.

**Going Concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**Income**

Contributions and course fees are accounted for in the period to which they relate.

**Employees and Director**

ALTE does not employ any staff.

**Expenditure**

Office service expenses include the use of room, utilities, network infrastructure, broadband, wifi, telecommunication and other facilities provided by the University of Cambridge Local Examination Syndicate (UCLES) under a Service Agreement. These are accounted for in the period to which they relate on the accrual basis.

**Cash flow statements**

Under FRS102 Section 1A, the organisation is exempt from the requirement to prepare a cash flow statement on the grounds of its size.

**Foreign currencies**

Transactions in foreign currencies are recorded using the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange ruling at the balance sheet date and the gains and losses on translation are included in the Statement of financial activities.

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**Taxation**

ALTE has taken advantage of exemptions available to Charities in respect of UK corporation taxation.

**2. Donation from ALTE EEIG**

ALTE EEIG was dissolved on 7<sup>th</sup> November 2019 and its assets and liabilities at that date were transferred to ALTE CIO. The net assets transferred amounted to £271,601. Further details are available in the Trustees' report, at page 2.

**3. Income from charitable activities**

	Period ended 31 <sup>st</sup> Dec 2020 £
Full members fees receivable	63,850
Affiliate fees receivable	31,743
Course fees receivable	13,922
	<u>109,515</u>

**4. Charitable Expenditure**

**Expenditure on charitable activities:**

	Period ended 31 <sup>st</sup> Dec 2020 £
Conferences and exhibitions	6,375
Travel	3,500
Consultants	10,343
Printing	2,038
	<u>22,256</u>

**Support Cost:**

Office Services and Accountancy (UCLES)	11,520
Foreign exchange gains	(10,719)
Online platform charges	4,425
Bad debts	1,507
Others	3,683
	<u>10,416</u>

**Governance Cost:**

Independent examination fees	1,200
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**As at 31<sup>st</sup> Dec  
2020  
£**

**5. Debtors**

Trade debtors	5,245
Prepayments	137
	<u>5,382</u>

**ALTE – Association of Language Testers in Europe**  
**Notes to the Financial Statements**  
**For the period 7<sup>th</sup> August 2019 to 31<sup>st</sup> December 2020**

	As at 31 Dec 2020 £
<b>6. Creditors: amounts falling due within one year</b>	
Trade creditors	10,913
Accruals and deferred income	22,082
	<u>32,995</u>

Trade Creditors and Accruals include £549 being ALTE expenses paid by UCLES.  
Deferred income amounted to £20,315 comprising 2021 International Online Colloquium sponsorship received of £19,804 and 2021 full member subscription receipts in advance of £511.

**7. Trustee expenses**

During the period total travel expenses of £1,049 were payable to Trustees.

No Trustee received any remuneration from ALTE.

**8. Reserves**

All reserves of the Charity are unrestricted and amount to £347,244.

