

ALTE – Association of Language Testers in Europe
REPORT AND FINANCIAL STATEMENTS

For the year ended 31st December 2021

ALTE – Association of Language Testers in Europe
Report and Financial Statements
For the year ended 31st December 2021

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Report and Financial Statements
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Charlty number	1184799
Company number	CE018458
Registered office	The Triangle Building Shaftesbury Road Cambridge CB2 8EA United Kingdom
Trustees	The Trustees serving during the year and up to the date of signing the financial statements were as follows: Waldemar Martyniuk (Chair) Anna Patricia Gallagher Michaela Luise Perlmann-Balme (resigned on 1 st January 2022) Annika Spolin Jose Fernando Lino Pascoal Lorenzo Rocca Nicholas David Saville Bart Dirk Hilde Deygers Vincent Lucien Yves Folny Emyr Owen Davies (appointed 5 th November 2020)
Key Management	Dr 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 year ended 31st December 2021

The Trustees present their annual report and financial statements of the charity for the year ended 31st December 2021. 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 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 102 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 14th February 1992. On 7th August 2019 ALTE – Association of Language Testers in Europe was registered as a Charitable Incorporated Organisation ("CIO") in the UK. On 7th 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)

During the year, there were 33 ALTE Full Members, representing 25 European languages.
List of ALTE Full Members:

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

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

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For the year ended 31st December 2021

ALTE ADMINISTRATION AND MANAGEMENT

ALTE is managed by the Council of Members, which 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 Associate Members, 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 is given 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

During the year the members of the Standing Committee were:

Name	Organisation	Term
Vincent Folny (Chair)	France Éducation International	Second term expires Dec 2023
Dina Vilcu (Deputy Chair)	BBU-RCI Consortium for Testing Romanian as a Foreign Language	First term expires Feb 2024
Beate Zeidler	telc gGmbH	Resigned on 16/09/2021
Bart Deygers	University of Ghent	Second term expires April 2024
Ina Ferbežar	Univerza v Ljubljani	First term expires November 2023
Cecilie Hamnes Carlsen	Western Norway University of Applied Sciences	First term expires Feb 2024

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Standing Committee (Continued)

Name	Organisation	Term
Waldemar Martyniuk	Uniwersytet Jagiellonski w Krakowie	Second term expires Dec 2023
José Pascoal	University of Macau	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	Second term expires January 2025
Kateřina Vodičková	Charles University Prague	First term expires Sept 2022
Marta García García	Universidad de Salamanca	First term expires November 2024

ACTIVITIES OF ALTE IN 2021

ALTE Special Interest Groups (SIGs) online, 11th – 12th February 2021

On 11th and 12th February 2021, the ALTE Secretariat organised the ALTE Special Interest Groups, SIGs remotely, on Microsoft teams.

The SIGs meetings are open to all ALTE Members, Individual Expert Member and ALTE Associate Members. 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, 8th – 19th March 2021

ALTE organised an Introductory Course in Language Testing online, through Microsoft teams from 8th till 19th March 2021.

The course was presented by Jane Lloyd (Cambridge Assessment English) and Anthony Green (University of Bedfordshire, CRELLA).

The main objective of the course is 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 1st International Digital Symposium, 28th – 30th April 2021

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 scheduled to take place at the Novotel Madrid Centre hotel in Madrid, Spain, after having been postponed in 2020.

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 in 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.

From 28th to 30th April 2021 ALTE has organised its first International Digital Symposium. The event was completely online and used a virtual reality platform, Ali Seated ExVo, to allow interactivity between the delegates. The Digital Symposium gave language assessment practitioners and researchers the

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ACTIVITIES OF ALTE IN 2021 (Continued)

opportunity to discuss and share ideas about the most important and relevant issues in the field of language testing and assessment, like, for example: online testing, automarking, video call tests, remote proctoring, eye-tracking and gamification, but also other key issues such as the CEFR, social justice, migration and dealing with GDPR.

Plenary speakers of the Symposium were: Nick Saville (Cambridge Assessment English), Elana Shohamy (Tel Aviv University), Paula Buttery (University of Cambridge), Barry O'Sullivan (British Council) and Bart Deygers (Ghent University).

In order to make the symposium as engaging as possible, sessions were in different formats to vary the pace and style.

The event was one of the most attended ALTE events in its history, with more than 740 delegates registered.

The video recordings of the presentations of the event are now available on the ALTE website, at the following link: <https://www.alte.org/DigitalSymposium2021-videos>.

ALTE Summer Testing Course – September 2021

From 6th to 10th September 2021, it was organised the ALTE course in Assessing Writing in the Digital Age. The course was delivered by Dr Sathena Chan from the Centre for Research in English Language Learning and Assessment (CRELLA), University of Bedfordshire and Dr Jing Xu from Cambridge Assessment English. The course introduced the core principles guiding the assessment of writing in a digital learning environment. It related theoretical issues to both the language classroom and large-scale institutional, national and international assessments. The event was successful and all the places available were taken. By popular demand, ALTE organised an additional session of the ALTE Introductory Course in Language Testing, from 20th September to 1st October 2021. The event was delivered by Jane Lloyd (Cambridge Assessment English) and Prof Anthony Green (University of Bedfordshire), and it took place online, using the Microsoft Teams platform. All the places available for the course were sold out very quickly and the event was successful.

ALTE scholarship 2021

The mission and charitable objectives of ALTE encompasses commitments to sustain diversity, promote quality standards, share best practice, raise awareness and provide training to the wider community as well as maximise positive impact.

One way of achieving this was to offer a scholarship in the form of a fee waiver for our most popular course: ALTE Introductory Course in Language Testing. The scholarship was open to those participants who were actively engaged in test development and delivery at a practical level, but had relatively limited exposure to theory and scholarly debate. 2 participants were awarded with the scholarships for the 2 sessions of the ALTE Introductory Course in Language Testing (March and September 2021).

ALTE 56th Meeting and conference, online, 11th - 12th November 2021

In November 2021, ALTE organised its 56th Meeting and conference online in cooperation with the Italian ALTE Member, University for Foreigners of Perugia. - Centro per la Valutazione e la Certificazione Linguistica.

The first 2 days of the meetings were open only to representatives of ALTE Members and ALTE Associate Members. On Friday 12th November, there was the ALTE Conference Day, open to all those interested to language testing.

The event took place entirely online on Microsoft Teams.

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.

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ACTIVITIES OF ALTE IN 2021 (Continued)

Cooperation with Council of Europe and other European bodies

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*.

In 2021, the colleagues of the ALTE LAMI SIG cooperated with the Council of Europe on the LASLLIAM (Literacy and Second Language for the Linguistic Integration of Adult Migrants) project, receiving formal recognition from the Council of Europe that praised the valuable work and contribution of our ALTE colleagues in the validation process and in the piloting of the Reference Guide for LASLLIAM.

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.

Dr Waldemar Martyniuk represented ALTE at the European Centre for Modern Languages' (ECML) Professional Network Forum meeting on 15th December 2021. The ECML is a part of the Council of Europe. Dr Waldemar Martyniuk and Dr Nick Saville have represented ALTE at ECML "Think Tanks" on the future of language education in Europe during the course of 2021.

ALTE Website

In 2021 a further improvement was made to the ALTE website, making more resources available for the public. The proceedings of the ALTE 7th International Conference Madrid (event cancelled) was published on the Conference Proceedings section of the website, here: <https://www.alte.org/IntConfProceedings>

More than 50 videos related to the presentations from the ALTE International Digital Symposium were uploaded into the ALTE website and made available to the public.

The ALTE Board of Trustees agreed to re-energise the translated versions of the ALTE website and fund the re-opening of the translated versions where members are willing to volunteer to maintain the translation.

ALTE Social Media

In July 2021 ALTE appointed a social media manager, Sabine Edwards (Pendleton Events) to be responsible for the management of the main social media channels of ALTE. It was also created a new account on LinkedIn. During the second part of 2021, ALTE increased its social presence, allowing a further promotion of our events and activities.

ALTE and cooperation with University of Macau

From 1st to 3rd December 2021, Dr Nick Saville (ALTE Secretary-General), Dr Waldemar Martyniuk (Chair of the Board of Trustees), Graham Seed (ALTE Secretariat Manager) and Lorenzo Rocca (Coordinator of the LAMI SIG) delivered presentations during the Lectures series of 2021 at the Department of Portuguese of the University of Macau.

FINANCIAL REVIEW

The net surplus for the year was £54,775 (17 months to 31 Dec 2020: net surplus £347,244 including £271,601 net assets transferred from ALTE EEIG). At 31 December 2021 reserves stand at £402,019 (31 December 2020: £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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For the year ended 31st December 2021

PLANS FOR THE FUTURE

ALTE is continuing its mission through the organisation of events and activities. In 2021, 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.

For 2022, we hope to start organising face to face events.

In February 2022, the first event will be the ALTE SIG (Special Interest Group) meeting which will take place completely online from 8th to 10th February 2022.

In March we will organise the popular online Introductory Course in Language Testing, 14th – 25th March 2022. The course will be delivered entirely online, through Microsoft Teams.

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 2022.

We are also organising another specialised course in language testing, always in September 2022, the subject of the course is still to be confirmed.

For April 2022, we will organise our first hybrid event in Paris, France, hosted by our ALTE Member, CCI Le français des affaires.

In November 2022, from 9th to 11th, there will be our 58th Meeting and Conference in Prague, Czech Republic.

The ALTE Secretariat is starting the organisation for our 8th International Conference in April 2023 (26th – 28th) in cooperation with Instituto Cervantes.

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:

TRUSTEES RESPONSIBILITIES

- 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)

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TRUSTEES RESPONSIBILITIES (Continued)

Regulations and the provisions of the Trust Deed. They are also 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 4/3/22 and signed on their behalf



Dr Nick Saville
ALTE Secretary-General

ALTE – Association of Language Testers in Europe
Financial statements for the year ended 31st December 2021
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 year ended 31st December 2021.

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

22 March 2022

ALTE – Association of Language Testers in Europe
Statement of financial activities
For the year ended 31st December 2021

	Note	Year ended 31 st Dec 2021 £	Period ended 31 st Dec 2020 (17 months) £
Income and endowments from:			
Donation from ALTE EEIG	2	-	271,601
Donation from University of Macau		361	-
Charitable activities	3	167,462	109,515
Total Income		<u>167,823</u>	<u>381,116</u>
Expenditure on:			
Charitable activities	4	113,048	33,872
Total Expenditure		<u>113,048</u>	<u>33,872</u>
Net movement in funds		54,775	347,244
Reconciliation of funds:			
Total funds at start of the period		347,244	-
Net movement in funds for the period		54,775	347,244
Total funds at end of the period		<u>402,019</u>	<u>347,244</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 14 to 16 form part of these financial statements.

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Balance Sheet as at 31st December 2021

	Note	As at 31 st Dec 2021 £	As at 31 st Dec 2020 £
Current Assets:			
Debtors	5	6,920	5,382
Cash at bank and in hand		<u>417,627</u>	<u>374,857</u>
		424,547	380,239
 Creditors: amounts falling due within one year	6	<u>(22,528)</u>	<u>(32,995)</u>
		(22,528)	(32,995)
 Net Current Assets		<u>402,019</u>	<u>347,244</u>
 Represented by:			
Unrestricted funds		<u>402,019</u>	<u>347,244</u>
Total funds		<u>402,019</u>	<u>347,244</u>

The notes on pages 14 to 16 form part of these financial statements.

These financial statements were approved by the trustees on 16/3/22 and were signed on their behalf by:



Dr Nick Saville
ALTE Secretary – General

ALTE – Association of Language Testers in Europe
Notes to the Financial Statements
For the year ended 31st December 2021

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 7th August 2019. The office address is The Triangle Building, Shaftesbury Road, Cambridge, CB2 8EA. The transfer of assets from the former ALTE EEIG took place on 7th November 2019 and the CIO's trading 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 1st 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 Cambridge University Press & Assessment ("CUP&A"). These are accounted for in the period to which they relate on the accrual basis. The office services were previously provided by the University of Cambridge Local Examinations Syndicate which merged with Cambridge University Press to form CUP&A in August 2021.

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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Notes to the Financial Statements
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Accounting Policies (continued)

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 7th November 2019 and its assets and liabilities at that date were transferred to ALTE CIO. The net assets transferred amounted to £271,601.

	Year ended 31st Dec 2021 £	Period ended 31st Dec 2020 (17 months) £
3. Income from charitable activities		
Full members fees receivable	64,086	63,850
Associate/Affiliate fees receivable	36,961	31,743
Course fees receivable	25,675	13,922
International Digital Symposium	40,740	-
	<u>167,462</u>	<u>109,515</u>
	Year ended 31st Dec 2021 £	Period ended 31st Dec 2020 (17 months) £
4. Charitable Expenditure		
Expenditure on charitable activities:		
Conferences and exhibitions	8	6,375
Travel	(362)	3,500
Consultants	40,638	10,343
Printing	2,042	2,038
	<u>42,326</u>	<u>22,256</u>
Support Cost:		
Office Services and Accountancy (CUP&A)	11,520	11,520
Foreign exchange gains	27,299	(10,719)
Online platform charges	26,780	4,425
Bad debts	1,292	1,507
Others	2,631	3,683
	<u>69,522</u>	<u>10,416</u>
Governance Cost:		
Independent examination fees	1,200	1,200

ALTE – Association of Language Testers in Europe
Notes to the Financial Statements
For the year ended 31st December 2021

	As at 31 st Dec 2021 £	As at 31 st Dec 2020 £
5. Debtors		
Trade debtors	4,955	5,245
Prepayments	1,965	137
	<u>6,920</u>	<u>5,382</u>

	As at 31 st Dec 2021 £	As at 31 st Dec 2020 £
6. Creditors: amounts falling due within one year		
Trade creditors	13,377	10,913
Accruals and deferred income	9,151	22,082
	<u>22,528</u>	<u>32,995</u>

Trade Creditors and Accruals include £105 (2020: £549) being ALTE expenses paid by CUP&A. Deferred income amounted to £7,800, comprising 2022 course fees received in advance. (2020: £20,315 comprising International Online Colloquium sponsorship of £19,804 and 2021 membership fees of £511).

7. Trustee expenses

During the period no travel expenses (2020: £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 £402,019.