

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

For the year ended 31st December 2022

ALTE – Association of Language Testers In Europe
Report and Financial Statements
For the year ended 31st December 2022

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ALTE – Association of Language Testers in Europe
Report and Financial Statements
For the year ended 31st December 2022

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	Re-Election	Date of withdrawal
Waldemar Martyniuk	Chair	07/11/2019	10/11/2022	In service as of 31/12/2022
Anna Patricia Gallagher	Trustee	07/11/2019	10/11/2022	In service as of 31/12/2022
Michaela Luise Perlmann-Balme	Trustee	07/11/2019	N/A	Withdrew on 01/01/ 2022
Annika Spolin	Trustee	07/11/2019	N/A	Removed on 07/06/2022
Stefanie Dengler	Trustee	12/01/2022	10/11/2022	In service as of 31/12/2022
José Fernando Lino Pascoal	Trustee	07/11/2019	10/11/2022	In service as of 31/12/2022
Lorenzo Rocca	Trustee	07/11/2019	10/11/2022	In service as of 31/12/2022
Nicholas David Saville	Trustee	07/11/2019	10/11/2022	In service as of 31/12/2022
Bart Dirk Hilde Deygers	Trustee	07/11/2019	N/A	Withdrew on 10/11/2022
Vincent Lucien Yves Folny	Trustee	07/11/2019	10/11/2022	In service as of 31/12/2022
Emyr Owen Davies	Trustee	05/11/2020	10/11/2022	In service as of 31/12/2022
Barry Edward O'Sullivan	Trustee	10/11/2022	10/11/2022	In service as of 31/12/2022

The Trustees indicated in the column above 'Re-Election', were re-elected during the AGM held in Prague, Czech Republic on 10th November 2022, in accordance with the Constitution.

Barry Edward O'Sullivan was elected as a Trustee at the AGM held in Prague, 10th November 2022.

Nick Saville was re-elected Secretary-General during the AGM held in Prague on 10th November 2022.

Key Management Nick Saville (ALTE Secretary-General)

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Bankers Barclays Bank Plc
 1 Churchill Place
 London E14 5HP
 United Kingdom

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

ALTE – Association of Language Testers in Europe

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For the year ended 31st December 2022

The Trustees present their annual report and financial statements of the charity for the period ending 31st December 2022. 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 1st 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 130 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;
- 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 26 European languages.
List of ALTE Full Members:

Organisation	Language
<u>Eusko Jauriaritza</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>Cambridge University Press and Assessment</u>	English
<u>Trinity College London</u>	English
<u>Education and Youth Board (Harno)</u>	Estonian
<u>Jyväskylän yliopisto ja Opetushallitus</u>	Finnish
<u>France Éducation International</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>telc 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>CYCL, 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 (HK-dlr)</u>	Norwegian
<u>Uniwersytet Jagiellński</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>Yunus Emre Enstitüsü</u>	Turkish
<u>Cyd-Bwyllogor 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>.

In 2022, the Trustees decided to include new payment tiers for Associate Membership in order to encourage more inclusiveness in the Association. The following payment tiers have been included:

Small-scale: small independent language schools (not part of a chain) in one location, OR

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small business that produces in-house assessments only for a limited number of test-takers in one location, OR and institution with a similar small-scale remit. The ALTE subscription fee for this category is €200.

National Developmental: national or regional governmental Ministry of Education, or the sole national or regional government appointed testing body/commission. The ALTE subscription fee for this category is €200.

ALTE Individual Expert Members

Individual Expert Members are 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 ADMINISTRATION AND MANAGEMENT

ALTE is managed by the **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 on page 1 of this document.

The **ALTE 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 Council 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 University Press and Assessment) is the current ALTE Secretary-General elected by the Council of Members on 10th November 2022 (Term expires Nov 2025).

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;

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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)
Dina Vilcu (BBU-RCI Consortium for Testing Romanian as a Foreign Language) (Deputy Chair)
(First term expires Feb 2024)
Stefanie Dengler (Goethe Institut) (First term expires February 2025)
Bart Deygers (University of Ghent)* (Second term expires April 2024)
Ina Ferbežar (Univerza v Ljubljani) (First term expires November 2023)
Javier Fruns Giménez (Instituto Cervantes) (First term expires September 2025)
Marta García García (Universidad de Salamanca) (First term expires November 2024)
Cecilie Hamnes Carlsen (Western Norway University of Applied Sciences)* (First term expires February 2024)
Waldemar Martyniuk (Uniwersytet Jagiellonski w Krakowie) (Second term expires December 2023)
José Pascoal (University of Macau)* (Second term expires December 2023)
Carmen Peresich (ÖSD Österreichisches Sprachdiplom Deutsch) (First term expires February 2025)
Lorenzo Rocca (Società Dante Alighieri)* (Second term expires December 2023)
Cathy Taylor (Trinity College London) (Second term expires January 2025)
Kateřina Vodičková (Charles University Prague) (Second term expires September 2025)

ALTE Services Unit

In 2022, a new unit within the ALTE Secretariat was introduced. The Unit deals with courses and trainings for both member and non-member organisations, arranges all courses and consultancy services.

The first ALTE Services Unit Manager to be appointed in order to run this new Unit was Steluta Stefanescu. Steluta resigned from the position on 30th August 2022.

The current ALTE Services Unit Manager is Katarzyna Woźniak. For more information, see Services & Courses webpage: <https://www.alte.org/services>.

***Activities of ALTE in 2022**

ALTE Special Interest Groups (SIGs) 8th - 10th February 2022

ALTE organised the Special Interest group from 8th till 10th February 2022 completely online, using the Microsoft Teams platform.

These meetings are open to representatives of ALTE Members, Individual Expert Members and Associate Members and it attended by 72 ALTE delegates.

ALTE Introductory Course in Language Testing, Online, Microsoft Teams, 14th – 25th March 2022

ALTE organised an Introductory Course in Language Testing online, through Microsoft Teams platform.

The course was presented by Jane Lloyd (Cambridge University Press and Assessment) and Anthony Green (University of Bedfordshire, CRELLA) and ALTE Individual Expert Member.

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.

The Members/Associate Members registration fee was €700. The non-Members registration fee was €800.

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ALTE 57th Meeting and conference, Paris, France, 20th – 22nd April 2022

The ALTE 57th Meeting and Conference was hosted by the ALTE Member, Le français des affaires - CCI Paris Ile de France and it took place in Paris, France.

Due to the Covid 19 restrictions, the event was organised with a hybrid format, with the opportunity for those delegates who were not allowed to travel to connect online during the 3 days of the event. The conference includes workshops, plenaries and also ALTE Members' report.

The theme of the conference was: *The future place of humans in language assessment*.

The event was attended in total by 130 representative of ALTE Members/Associate Members (63 in person and 67 attending online).

84 external delegates attended the ALTE Conference Day in Paris, Friday 22nd April 2022.

LAUNCH CONFERENCE OF THE 'REFERENCE GUIDE LITERACY AND SECOND LANGUAGE FOR THE LINGUISTIC INTEGRATION OF ADULT MIGRANTS - LASLLIAM'

30th June 2022

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 course in multimodal constructs and technology use in integrated language assessment, Online, Microsoft Teams, 5th – 16th September 2022

The course was organised on Microsoft Teams, entirely online and was presented by Professor Guoxing Yu (University of Bristol).

This course looked at the design and validation/research of integrated language assessment tasks from these three interrelated perspectives: integration of different language skills, multimodal input/completion of tasks, and technology use.

The course provided extensive opportunities for hands-on practice, including in task design, item writing and developing validation and research proposals on the integrated multimodal assessment tasks you have designed during the course.

The Members/Associate Members registration fee was €700. The non-Members registration fee was €800. 14 participants attended the course.

ALTE Introductory Course in Language Testing, Online, Microsoft Teams, 20th – 30th September 2022

Due to popular demand, the ALTE Secretariat organised an additional session of this course through Microsoft Teams platform in September 2022.

The tutors were Jane Lloyd (Cambridge University Press and Assessment) and Anthony Green (University of Bedfordshire, CRELLA) and ALTE Individual Expert Member.

The Members/Associate Members registration fee was €700. The non-Members registration fee was €800.

As part of the charitable mission of ALTE, a scholarship was offered in the form of a fee waiver for the ALTE Introductory Course in Language Testing for September 2022.

The course was very successful and the places available (15) were sold out very quickly.

Orientation to the ALTE audit system training, online, 31st October 2022

The ALTE Audit coordinator, Helen Garside, organised the Orientation to the ALTE audit system training on 31st October 2022, online (via Microsoft Teams).

Once a year, ALTE organises this session which is open to representatives of Members and Associate Members wishing to be audited by ALTE. The session is free of charge.

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The training session had an unprecedented number of participants, 51 representatives from ALTE Members and Associate Members.

ALTE Coordination session, online 1st November 2022

This session was organised by the ALTE Audit coordinator, Helen Garside, and was addressed to trained auditors. The Coordination session aimed to provide in-depth understanding of ALTE Minimum Standards and help with reviewing and interpreting information when writing audit reports. There was no charge for the ALTE Auditor Coordination Session. 13 auditors took part to this session

ALTE course in languages for specific purposes test design, Prague, Czech Republic, 8th November 2022

Prior to the ALTE 58th Meeting and Conference, ALTE organised a one-day course in Languages for Specific Purposes Test Design on Tuesday 8th November 2022 at the Karolinum Building, Charles University, Prague, Czech Republic.

The course tutor was Professor Anthony Green (CRELLA, University of Bedfordshire) and ALTE Individual Expert Member.

The Members/Associate Members registration fee was €200. The non-Members registration fee was €250. 13 participants attended the course.

ALTE 58th Meeting and Conference, Prague, Czech Republic, 9th - 11th November 2022

The ALTE 58th Meeting and Conference was hosted by the ALTE Member, Charles University, Prague, the Institute for Language and Preparatory Studies (ILPS) and took place in Prague, Czech Republic.

The conference was organised mainly as a face to face event and included workshops, plenaries and also the ALTE Members Annual General Meeting to which all members were encouraged to attend. Online attendance (with Microsoft Teams) was arranged for the Annual General Meeting (Thursday 10th November, 16:00 CET) and for the ALTE Conference Day, Friday 11th November (9:00 - 15:00 CET).

The events on Thursday were open only to ALTE Members/ Individual Expert Members and Associate Members. Friday 11th November was an open conference day for all those with an interest in language testing. The theme of the conference day was: *The less widely spoken languages from the perspective of plurilingualism*.

99 representatives from ALTE Members/Associate Members attended this event and more than 50 external delegates attended the ALTE Conference Day on Friday 11th November 2022.

ALTE – EAQUALS project

The working group involved in this project, currently Waldemar Martyniuk and Vincent Folny are creating a three-level training programme on language assessment for schools, linked to the European Profiling Grid, offered in a choice of four languages (French, German, Spanish and English), hosted on an online platform.

The project implied the cooperation with a Project Manager, Susanna Damman who is looking after the timeline and completion of the different milestones of the project.

This project will continue during the FY2023.

ALTE Website

As part of ALTE's commitment to multilingualism, ALTE encourages its Members to assist with translations of its website into other languages. Currently live versions of the website are English, Catalan, German, Spanish, French, Italian, Dutch, Portuguese, Romanian and Swedish.

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For the year ended 31st December 2022

FINANCIAL REVIEW

The net surplus for the year was £78,581 (2021: £54,775). At 31 December 2022 reserves stood at £480,600 (2021: £402,019) all of which are unrestricted. The Trustees consider the financial situation of the charity satisfactory.

RESERVES POLICY

ALTE has a reserves policy of maintaining reserves to cover both a year of costs and a year of subscriptions 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.

PLANS FOR THE FUTURE

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

In 2023, ALTE is organising its 8th International Conference which will take place in April (26th -28th) at Novotel Madrid Centre, Madrid, Spain.

The event will be hosted by the ALTE Member, Instituto Cervantes and will have an element of hybridity: there will be the opportunity to watch online all the plenary presentations, the featured presentations and all the sessions taking place in the main conference room, in order to enable a wider participation

The Trustees also decided to keep the registration fees for the event the same as they were for 2020 (for the ALTE 7th International Conference, cancelled for Covid-19) and to include a special rate for students, to encourage as many delegates as possible to attend in person.

Scholarships for New Researchers were included for this event. ALTE has arranged 5 scholarships: 1 Full Scholarship, allowing the winner to attend the event for free (travel and accommodation will be covered by ALTE) and 4 Registration scholarship, covering the registration fees of the event.

The theme of the event will be: *Language Assessment Fit for the Future*.

The ALTE International Conferences are typically organised once every 3 years.

Our international conference will look at how language assessment shapes, and is shaped by wider society, in order to be fit for the future in this decade.

Plenary speakers of the event are: Nick Saville (CUPA and ALTE Secretary-General), Tineke Brunfaut (Lancaster University), Lynda Taylor (CRELLA, University of Bedfordshire), Neus Figueras (Generalitat de Catalunya - Universitat de Barcelona).

Along with plenary presentations, ALTE will organise featured presentations by: Javier Fruns and Manuela Gil-Toresano Berges (Instituto Cervantes), Nayibe Rosado Mendiñeta (Universidad del Norte, Colombia) and Huu Nguyen (National Foreign Languages Project, Ministry of Education and Training of Vietnam).

In May 2022 ALTE opened a call for abstracts that ended on 30th September 2022.

As well as encouraging in-person presentations and workshops, there was also the opportunity to submit 'Video shorts'. This was particularly designed for those who are less able to travel to be at the conference in person, but still would like to share their work with the international language testing community

We expect around 300 delegates attending in person and around 200 delegates online.

In March, the ALTE Services Unit, Katarzyna Woźniak will organise the online Introductory Course in Language Testing, 13th – 24th March 2023. The course will be delivered entirely online.

Due to the popularity of the online Introductory Course in Language Testing, the Secretariat has already made arrangements to organise an additional session of the online course in September 2023.

The Services Unit is now responsible for the provision of courses, and is expected to expand the provision of courses in 2023.

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The Services Unit is also working with the Board of Trustees to enable its growth, and that of the Association more generally, which may involve the provision of additional administrative support, as well as the opportunity to provide further services to the public. In November 2023, there will be the

ALTE 59th Meeting and Conference in Rome, Italy, from 8th to 10th November 2023. The event will be hosted by the ALTE Member, CVCL, University for Foreigners of Perugia in cooperation with the Associate Member, CLIQ.

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

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 28/09/23 and signed on their behalf

ALTE Secretary-General
Dr Nick Saville

ALTE – Association of Language Testers in Europe
Financial statements for the year ended 31st December 2022
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 2022.

RESPONSIBILITIES AND BASIS OF REPORT

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

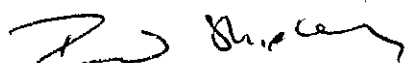
I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

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

29th September 2023.

ALTE – Association of Language Testers in Europe
Statement of financial activities
For the year ended 31st December 2022

	Note	Year ended 31 Dec 2022	Year ended 31 Dec 2021 £
Income and endowments from:			
Donation from University of Macau		-	361
Charitable activities	2	154,652	167,462
Total Income		<u>154,652</u>	<u>167,823</u>
Expenditure on:			
Charitable activities	3	76,071	113,048
Total Expenditure		<u>76,071</u>	<u>113,048</u>
Net movement in funds		78,581	54,775
Reconciliation of funds:			
Total funds at start of the period		402,019	347,244
Net movement in funds for the period		78,581	54,775
Total funds at end of the period		<u>480,600</u>	<u>402,019</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.

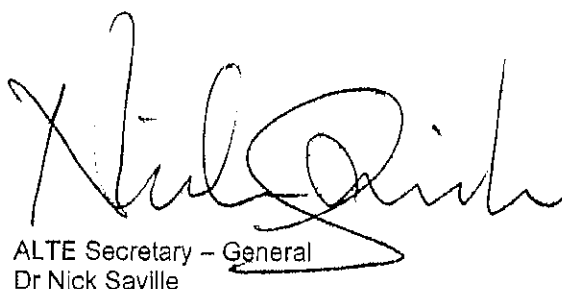
The notes on pages 15 to 17 form part of these financial statements.

ALTE – Association of Language Testers In Europe
Balance Sheet as at 31st December 2022

	Note	As at 31 st Dec 2022	As at 31 st Dec 2021 £
Current Assets:			
Debtors	4	5,637	6,920
Cash at bank and in hand		<u>502,770</u>	<u>417,627</u>
		508,407	424,547
 Creditors: amounts falling due within one year	5	<u>(27,807)</u>	<u>(22,528)</u>
		(27,807)	(22,528)
 Net Current Assets		<u>480,600</u>	<u>402,019</u>
 Represented by:			
Unrestricted funds		<u>480,600</u>	<u>402,019</u>
Total funds		<u>480,600</u>	<u>402,019</u>

The notes on pages 15 to 17 form part of these financial statements.

These financial statements were approved by the trustees on 28/09/23 and were signed on its behalf by:


 ALTE Secretary – General
 Dr Nick Saville

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Notes to the Financial Statements
For the year ended 31st December 2022

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 ALTE EEIG took place on 7th 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 3.

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 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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Notes to the Financial Statements
For the year ended 31st December 2022

Taxation

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

	Year ended 31 st Dec 2022 £	Year ended 31 st Dec 2021 £
2. Income from charitable activities		
Full members fees receivable	61,121	64,086
Associate fees receivable	40,153	36,961
Course fees receivable	26,825	25,675
Audit fees receivable	3,735	-
International conference	8,759	40,740
Foreign exchange gains	14,059	-
	<u>154,652</u>	<u>167,462</u>
	Year ended 31 st Dec 2022 £	Year ended 31 st Dec 2021 £
3. Charitable Expenditure		
Expenditure on charitable activities:		
Conferences and exhibitions	2,547	8
Course fees payable	1,667	-
Travel	6,910	(362)
Consultants	42,813	40,638
Printing	596	2,042
	<u>54,533</u>	<u>42,326</u>
Support Cost:		
Office Services and Accountancy (CUP&A)	11,520	11,520
Foreign exchange losses	-	27,299
Online platform charges	4,261	26,780
Bad debts	3,775	1,292
Others	762	2,631
	<u>20,318</u>	<u>69,522</u>
Governance Cost:		
Independent examination fees	1,220	1,200
Total charitable expenditure :	<u>76,071</u>	<u>113,048</u>
	As at 31 st Dec 2022 £	As at 31 st Dec 2021 £
4. Debtors		
Trade debtors	-	4,955
Prepayments	5,637	1,965
	<u>5,637</u>	<u>6,920</u>

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	As at 31 st Dec 2022	As at 31 st Dec 2021 £
5. Creditors: amounts falling due within one year		
Trade creditors	2,541	13,377
Accruals and deferred income	25,266	9,151
	<u>27,807</u>	<u>22,528</u>

Trade creditors and accruals include £1,768 (2021: £105) being ALTE expenses paid by CUPA. Deferred income amounted to £21,152, including £15,133 for the 2023 international conference and £6,019 for testing courses in March 2023. (2021: £7,803 for the 2022 international conference).

6. Trustee expenses

During the year total travel expenses of £1,204 (2021: £nil) were reimbursed to the Trustees and a total of £1,040 (2021 : £nil) was received to cover Trustee expenses.

No Trustee received any remuneration from ALTE.

7. Reserves

All reserves of the Charity are unrestricted and amount to £480,600.