

ALTITUDE MISSION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

ALTITUDE MISSION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P J Missen Mr H Monaghan Ms K Tiernan Rev J Abraham Mr L West Mrs L Murdoch Mrs S MacFarlane Ms E Beard	(Appointed 4 December 2023)
Senior management	Mr W Sussman Mrs L Sussman	
Charity number	1186536	
Principal address	Bay Cottage Priory Road Seaview PO34 5BU	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

ALTITUDE MISSION

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ALTITUDE MISSION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JULY 2024

The trustees present their annual report and financial statements for the year ended 31 July 2024.

The financial statements have been prepared to comply with the charity's constitution, 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 Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The objectives of Altitude Mission are for the benefit of the public. It exists for:

1 – The Advancement of Religion

To advance an understanding of the Christian faith through mission by means of offering care, compassion and relevant practical and spiritual help where possible or appropriate.

2 – Providing safety & negate antisocial behaviour

To promote the relief of all people at risk, but particularly people on the ski slopes or streets who are in physical danger by reason of inebriation, physical or mental stress, by the offering of guidance, support, protection and as appropriate, by referral to relevantly skilled specialist agencies.

These objects are being worked out in five main areas :

1. Ski Angels – helping people on the slopes and at apres-ski bars, in danger, particularly due to inebriation.
2. Refuge Beds – providing shelter for those in need or in danger.
3. Open-House Welcome – welcoming people to our chalet for a meal, a chat, or just a space to be.
4. Church Services – weekly church service in the mountain chapel.
5. Empowering young Christians – growing our young Christian volunteers by living out their faith and seeing God's love in action.

We have three key teams to fulfil these objectives.

1. Altitude Leadership – they oversee the day to day running of the mission, and the pastoral care of the teams.
2. Altituders – young Christians who volunteer for the season and help with all aspects of the mission. They contribute towards the mission costs for the season and lodging at Chalet Altitude.
3. Ski & Servers – volunteers who join the mission for short stays of a week or more. They pay for their food and lodging. They bring their gifts and talents to serve in the mission, along with support and encouragement for the other two teams.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ALTITUDE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Achievements and performance

Introduction

The winter season 23/24 was a brilliant success in multiple areas. Altitude Mission saw a step up from seeds being planted into growth and development of the mission. The season summed up in one word would be "Favour" as people gave generously, bars and organisations that we have been working with over the past couple of years gave even more approval and support, and many encountered Jesus for the first time. The season saw the largest fundraising ever recorded by Altitude Mission with over £40,000 being raised in just one week. Our outreach experienced a vast growth, more than was forecasted for, with over 200 seasonnaires coming to events held in the chalet on a regular basis. We saw an increase on previous seasons in the many nationalities that we welcomed into the chalet. We witnessed French coming to faith and saw many people's perceptions of Christians changed through the works carried out by the mission. The season also benefited from a lot of work that went into pre-season in policy writing, further planning and implementation of well thought out procedures. The season 23/24 has been incredibly pivotal for Altitude Mission. A real shift has occurred within both the community in Meribel and with the team itself.

Our key players at Altitude Mission that make our work possible, other than God are:

1. The Altitude leaders (Core Team) – young adults who join us for a season or more, and lead and disciple our young team. This year we had eight leaders on board – the two founding directors, a general manager, a pastoral couple, worship leader, our cook, and a chalet operations lead.
2. The Altituders and Alumni - Young 18-25 year olds who come out to spend a season with us, serving, operating as Ski Angels, helping run the church and the chalet. This year we had eight Altituders and one returning alumni who served for the whole season. Alumni are those Altituders from previous seasons. It's really important to us that we keep in touch with our Alumni and continue to sow into their faith journey. The majority in turn keep coming back, and serve as Ski Angels.
3. Ski & Servers – Visiting guests who stay at the chalet for a week or more, and get stuck into the mission. They may help on a Ski Angels shift, or serve burgers, or help with pot wash, or lead worship. We had eight or more Ski & Servers most weeks across the season, and they play a vital part of keeping the mission going.
4. Our supporters – Altitude is so blessed to be upheld in prayer by so many. During the season we send out weekly prayer emails and hold weekly prayer calls on zoom with points of praise and prayer. It's such an encouragement to us to know we are so covered in prayer. We are also honoured to have many financial supporters who give monthly, or by one-off donations. These gifts fund most of our outreach work – such as Beer & Burgers (each Beer & Burger event costs roughly £750-1000), Ski Angels, refuge beds, and also helps towards our core costs. Without our financial supporters, Altitude Mission would not exist.

The season saw a few new areas of development and other areas that were replicated to achieve the goals of the mission:

OPERATIONAL

Core Team Development

The core team consisted of eight team members overseen by Will and Lara Sussman as founders and managed by Zac Missen as general manager. Sam and Chloe Milchem were the pastoral couple for the season, Anja Kinsberger chalet operations lead, Hannah Scollen worship leader and Izzy Greig our cook. Toby Missen oversaw alumni and recruitment streams and Harry Anderson was brand director - the latter two both based in the UK.

The summer of 2023 saw development and implementation of structure to the team and an introduction of the role of General Manager. The organisational structure established clear leadership roles and communication of responsibilities. Where in previous years these had been unclear, this season benefitted hugely by an understanding of the structure and having someone to make the final call on decisions.

ALTITUDE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Each team member worked well together throughout the season to deliver the program and see a successful growth of Altitude's impact in Meribel. This was helped by the core team meetings that were implemented in the build up to the season. The team met on a weekly basis from June through to the start of the season discussing the season, praying, planning events, writing procedures and producing and adapting policies from previous years. This pre-season praying and planning was pivotal to the success of the season and vital in importance for the running of the mission.

Having continuity amongst the core team was hugely beneficial and has created a cohesive and efficient work environment. This had a huge impact on the ability to be proactive rather than reactive to situations throughout the planning stages and allowed measured decisions to be made when issues arose in resort. The preparation allowed freedom from small logistical matters and general day-to-day running of the chalet and programme to having more time to grow and bond.

Altituders

The eight Altituders were awesome! Overseen by the pastoral couple Sam and Chloe; James, Ben, Ethan, Sophie, Niamh, Millie, Raffy, Jessie and Matt (Alumni) were an incredible team quickly grasping and taking onboard the mission and the values of Altitude. This is credited to a strong recruitment process led by Toby Missen, in which the team dynamics are prioritised and thought about throughout.

In the lead up to the season we started with weekly calls the month before arriving in the resort, this allowed team bonding, and an introduction to our key values while providing them a chance to familiarise themselves with one another. In the first few weeks of arriving in the resort, we worked on the basic values. Having a relatively young team we noticed how simple daily tasks could be challenging. However, stepping into the new year they grasped the basic values (attitudes to alcohol, romantic relationships, general timekeeping and rota duties) and started to go above and beyond.

One of the most encouraging markers was the individual's personal spiritual development. The Altitude leaders believe this was accelerated by the daily bible studies at 7:30 am, which are a priority for all. The group time and seminar time each week have been a fantastic time to invest in them spiritually which they are also enjoying. I think the Ski & Server feedback shows how outward-focused they are in making an intentional effort with every week's new group. I couldn't be prouder of them.

Regular mentoring sessions for the Altituders have continued post season and will continue until September/October with either Chloe (girls) or Sam (guys). Mentoring meetings occurred every two weeks for the Altituders throughout the season, and post-season monthly. This has allowed us to work individually with them on different areas of growth. Seeing them put into action our discussion points have been fantastic. These mentoring sessions are structured around RPMS + F (Relationships, Physical, Mental, Spiritual & Finances).

Improvements for Future:

- Designated areas for Altituders to serve in. This year we assigned Altituders roles with areas to oversee, some successful, others not as much. Having a clearer understanding of Altitude Mission, the weekly schedule and operations we will be able to improve on this.
- Bible study: this year we followed a 100-Day Bible plan throughout the season, however, we did not provide a support commentary. As a result, some Altituders found it difficult to grasp especially the OT readings. As the 100-Day Bible plan follows the essential 100 bible readings, we can provide them each with their own 'Essential 100 Bible Reading book, which will contain a commentary for each reading, each day.

Altituders Metrics 23/24:

- The Altituders collectively served over 3520 hours (Ski Angel Shifts/ Chalet duties, Beer & Burgers).
- Individually the Altituders spent 170 hours each week in corporate Bible Study, Worship, Church, Communion, and Seminars across the season.
- 80 Mentoring hours+ with Chloe and Sam during the season (Not accounting for additional mentoring when required, and post-season mentoring).

ALTITUDE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Chalet Operations

Groundwork within policies, 'How to's', and documentation to be used as instructions were written up and prepared to be foundations to build on throughout the season and in future years. This included:

- Instructional guides on how to use various appliances around the chalet.
- How to perform daily tasks within the chalet.
- Weekly rota templates were made available for easy adjustments, allowing changes to meet the mission's needs and effectively utilise each person.
- Set up and pack down lists for the beginning and ends of the season.
- Lists with tips/tricks that have been learned over multiple seasons.
- Basic policies were put into place and research put into what other policies may be needed in the future.
- It was noted that during season 22/23 the Ski & Servers sometimes had trouble integrating within the chalet so 'Room buddies' were put into place to counteract this and ensure that Ski & Servers were fully included during their stay.

Ski and Servers

Various changes were made to the Ski & Serve pre-arrival process and their time spent in resort:

- The entirety of the Ski & Serve booking-in journey for coming to stay has now been automated. Part of this process included a survey to collect information needed by various members of the team which 81% of Ski & Servers used before coming to stay with us.
- Beneficial information for visiting Ski & Servers was also sent out prior to their arrival, eliminating much back and forth and any unknowns they may have wondered about beforehand.
- Ski & Servers were able to purchase their lift passes in advance of their stay and have them ready upon arrival.
- Weekly WhatsApp groups had been set up to provide Ski & Servers with connections to others staying the same week as them along with events happening that week.
- A feedback form was then sent out automatically once their stay had finished to collect any comments they might wish to share.

There are definitely still improvements to be made, some of which will be done before next season. Things such as:

- Making sure the Ski & Servers are as integrated into chalet life as possible for their week.
- Improve seasonaire engagement throughout year through our operating systems.
- Having guest numbers limited due to fire regulations in the main part of the chalet has definitely been a challenge. Booking did get somewhat competitive the closer it got to the season due to such high demand to stay at Chalet Altitude and it may continue to get worse as we grow. There were 3 weeks (all in January) in the main part of the season that the chalet was not completely full, but it is absolutely amazing to have that kind of demand to stay. We hope to explore other ways of accommodating more Ski & Servers in the future.

Prayer

Over the course of last season we saw prayer become a vital part of our daily life at Altitude Mission. In December we increased opportunities for prayer in the chalet. We spent the first 20 minutes of our morning (7:30-7:50) reading the Bible and then between 7:50- 8 am we dedicated 10 minutes to open prayer. We saw our Altituders, team and Ski & Servers all use this time to praise God, bringing need before him and calling upon his wisdom. I would say this has had a significant impact. Starting with God's word and prayer has set the tone for the rest of the day. These morning sessions total to around 50 hours spent in prayer and the word across the season and that's before the day even starts!

We received multiple prayer requests from seasonaires, they leave these on the wall in the prayer room during Beer and Burgers. We dedicated part of our Tuesday night worship sessions to pray over these, our Altituders have been overseeing and leading this and have taken it on with confidence and maturity.

ALTITUDE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

At the beginning of the season, we created the 'prayer room'; a room filled with Bibles, Christian books and devotionals. We made sure this space was a comfortable one where Altituders, team, Ski & Servers and seasonaires could come to spend time in the quiet with God. It has been used often and we have noted the benefit of having a quiet space in such a busy chalet. During mentoring sessions many of the Altituders expressed that the prayer room was a place where they found it easy to meet with God amongst the busyness.

On February 4th we commenced our 'prayer week'. We dedicated this week to prayer and intentional time with God. Our Altituders and team were each assigned a day with a different focus (Future, Family and friends, Provision, Healing, rest & listening and Chalet Altitude.) They each delivered a livestream video encouraging our altitude community to join in and arranged different activities during their assigned day to make the prayer focus engaging. Our team also involved the Ski & Servers creating a 'chairlift challenge' where they managed to pray on every lift in the three valleys, a total of 106 lifts covered in prayer! During the week we saw God answer prayers as we set aside intentional time and focuses. Our team all drew closer in relationship with Him. Over the season, we saw prayer life in Altitude become an integral part of the mission. In an average week our Altituders had 9 hours of scheduled prayer, worship and bible time not including their own personal time spent in prayer and worship. Next season (24/25) I would love to see Altitude openly invite seasonaires to bible studies and grow in our boldness for praying with seasonaires. It has been a joy to watch as our Altituders and team bringing everything to God and to pray without ceasing.

OUTREACH

Church (Sunday Service)

The Sunday Service was initially, one of the hardest areas to grow, with difficulties around location, production equipment and lack of experience within the team. This resulted in Zac and Sam carrying a heavy load in each week. However, with some key Altituders (Jessie & Millie) throwing themselves into this area we have started to see the benefits.

A significant difference was made with investment into new production equipment, with new speakers, TV, Tripod & HDMI leads. This has allowed us to start creating an excellent service experience each week.

Attendance steadily grew throughout the season and allowed us to give opportunities to involve Ski & Servers where possible. We also worked hard to develop our Altituders on the platform with 6 of them preaching services and all of them being involved either in worship, platform or production. For 5 of them, it was the first time they ever preached.

Improvements for Future:

- A clearer understanding of how the church looks, runs and operates from returning team.
- Exploring ways to make the church more accessible to seasonaires.
- Opportunities to improve streaming and online access for global audiences and supporters.

Church Metrics:

- Total attendance across 20 services: 1092
- Average Attendance across 20 services: 52
- Highest Attendance: 104 (Rowdy Carols Service)
- Livestream services saw roughly 1800 views per service once uploaded
- Baptisms: 5 Baptised (4 Altituders and one (French) seasonaire)

Well-Being Ski

Our main outreach this season has been Well-being Ski (Wednesday 10 am at Rond-Point) and Beer and Burgers (Wednesday at 7:30 pm at Chalet Altitude).

Well-being Ski was started in January once we got through the Christmas Holidays and has grown from strength to strength, with Matt Bamber (Alumni) taking charge of leading this and has done a fantastic job averaging around 30-40 attendees. The team would simply ask the attendees "How are you?" and when required to support them, they were equipped with some sign-posted material if appropriate that can help improve their mental health. While this has been rarely required, the support for having a safe place where people feel open and cared for has been widely encouraged and celebrated.

ALTITUDE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Beer and Burgers

Beer & Burgers has gone through the roof this season averaging 155 attendees across the season. We saw this grow, becoming a landing pad for seasonaires to engage with Altitude and the team. Beer and Burgers was a fantastic entry point that led people to dinners, group skis, joining us for Worship Nights (Tuesday), Thankful Friday or Communion (Saturday Nights). James Thomas (Altituder) took the lead role in streamlining the event and making sure we could deliver enough beer and burgers. One of the reflections for 24/25 season is how we can create more space for connection and conversations, as on the larger busier weeks we struggle to make the space required for the pre-evangelistic conversations we originally intended to have, instead focusing on having to deliver the project.

Improvements for Future:

- Rebranding Wellbeing Wednesday
- Review Beer and Burgers to improve connections and reduce costs.
- Exploring more bible based outreach opportunities throughout the week. Bible Study, intentional Roasts etc.

Beer and Burger Metrics:

Total attendance across 20 weeks: 3258

- Average Attendance across 20 weeks: 155
- Highest Attendance: 221 (27th March)
- Burgers Flipped (approx.): 5000+

Ski Angels

The season saw Ski Angels carrying on saving lives in the mountains operating mainly at La Folie Douce and the Rond Point in Meribel, both bars that are situated on the side of busy slopes.

We sent a team to Rise Festival in Les Deux Alpes upon the request of the festival organisers after attending for the previous couple of seasons. The festival asked us to provide a team of 15 Ski Angels this season and paid for travel, lift passes and accommodation whilst serving at the festival. The Rise team trialled providing a Ski Angel service during the night time performances as well. We found that it was difficult to operate at night due to the volume of people and their intoxicated state from various substances. The leaders decided that Ski Angels safety was at risk and so stopped the night-time trial. This is going to be reviewed before Rise Festival next season. We have been asked to return to provide our services once again. During this week a film was shot to promote Ski Angels at other festivals across the mountains which was released in March and will be used to advertise our services.

The Meribel team of Ski Angels worked tirelessly five nights a week to provide the general public with help down the mountain safely and to give directions, always with a kind smile. There were a couple of major incidents that required urgent first aid and the Ski Angels with their 16 hour Outdoor First Aid training were able to act competently and swiftly to keep people safe. It is evident that this training is paramount to the Ski Angels operation.

As part of fundraising week, the team gathered with 27 ski angels operating during a shift and over 350 pairs of skis carried in just an hour and a half! This was a great chance for Ski Angels to share what we are doing and how much impact we are having in resort. The team gathered donations as part of the fundraising push at this event.

This season we created, produced and shot a film intended for the next stage of interaction with Ski Angels once we have helped people off the mountain. We realised that there was a need to share more about what we are doing and why and that this is sometimes missed during interactions and we are unable to track once the interaction has passed. This film will be attached to a QR code on a card that we give to the public once they have been helped by Ski Angels. It shares a short message about the gospel and why we are doing what we do. We hope that people will experience God's love more through this and see that we are not just kind people but there is something more.

ALTITUDE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Financial review

The Trustees have prepared accounts for Altitude Mission in accordance with the requirements of the SORP of best accounting practice.

Review of the year

Altitude Mission had a financially improved fifth year of operation. Our income increased to £250,682 (2023: £188,860), predominantly split between donations of £120,494 (2023: £54,451) and income from charitable activities £126,026 (2023: £131,080). Our expenditure was £235,851 (2023: £195,823) leaving a net income of £14,831 (2023: net expenditure £6,963). The net income is as a result of an increase in donations offset in part by increases in costs. We particularly appreciate some large one off donations received in 2023/24.

Income:

Altitude Mission relies on donations for one of its principal sources of funding. We received £14,000 (2023: £5,730) from grant bodies, organisations and trust funds. We received £106,132 (2023: £48,721) in individual donations, including Gift Aid. Most of these individuals have stayed at Chalet Altitude. We also encourage Altituders to organise a fundraiser at the end of the season.

Income from missional activities was £126,026 (2023: £131,080), which includes income from Altituder's towards their mission costs of £53,550 (2023: £47,800) and ski and server income of £69,814 (2023: £77,570). Income from trading activities such as merchandise sales was £3,206 (2023: £2,345).

Costs of our Activities:

The costs of raising funds this year was £241 (2023: £106). The cost of our missional activities were £47,621 (2023: £34,257). For the financial year ended 31st July 2024, Altitude Mission France (AMF) an independent charity registered in France to fulfil the charity's aims and objectives in France operated the chalet-based Christian community in the French ski resort of Meribel on behalf of the charity. AMF incurs outgoings to run the chalet, the church and mission in Meribel. In return, the charity provides AMF with a grant to cover local costs. The AMF grant amounted to £180,000 (2023: £160,642).

The material cost increases in 2023/24 were due to salary costs and the grant to AMF increasing by £20,000.

The costs of running the Ski Angels mission – helping people on the slopes and at après-ski bars, in danger, particularly due to inebriation, breakdown as clothing and equipment costs of £3,247 (2023: £4,714), training and travel of £728 (2023: £1,154).

Governance costs were £3,011 (2023: £10) and trading costs were £4,978 (2023: £808), this related to merchandise sales and marketing and advertising spend.

Balance Sheet

The Balance Sheet as at 31st July 2024 remains in a stable position, ensuring that the charity has the net assets required to deliver its life-changing message of love to the community of the French Alps and beyond.

Reserves policy

The Trustees have adopted a reserves policy which they consider appropriate to ensure the continuing ability of Altitude Mission to meet its objectives and obligations. The reserve target remains at £50,000. Our current reserves are £88,564 (2023: £73,733) of which £12,722 (2023: £1,317) are restricted funds.

The Charity has long term ambitions to scale its operations. Therefore, it is likely to need to build up an appropriate level of reserves to support this, whilst maintaining an amount that will enable the Charity to meet its ongoing cost obligations so that it can operate its mission activities, accounting for the fact the charity is dependent in part on voluntary gifts and donations.

The reserves policy will continue to be reviewed annually.

ALTITUDE MISSION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

Structure, governance and management

The charity is a charitable incorporated organisation, governed by its Foundation document dated 4th November 2019.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P J Missen
Mr H Monaghan
Ms K Tiernan
Rev J Abraham
Mr L West
Mrs L Murdoch
Mrs S MacFarlane
Ms E Beard

(Appointed 4 December 2023)

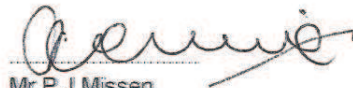
Recruitment and appointment of trustees

The charity is governed by the Trustees listed on page 2. New Trustees are appointed by the existing Board of Trustees on the basis of their expertise and involvement in furthering the mission and vision of the charity.

The Board of Trustees meets three times a year to oversee the vision and strategies of the charity.

The Board of Trustees has established a management team capable of running the affairs of the Charity on a day-to-day basis. Senior management are accountable to the trustees. There are currently four salaried members of staff working on a part-time basis, one salary is being funded by grant support.

The trustees' report was approved by the Board of Trustees.



Mr P J Missen

Trustee

Date: 27-12-24

ALTITUDE MISSION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2024

The trustees are responsible for preparing the Trustees' Report and the 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 trustees to prepare financial statements for each financial 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 year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ALTITUDE MISSION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ALTITUDE MISSION

I report to the trustees on my examination of the financial statements of Altitude Mission (the charity) for the year ended 31 July 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the 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.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 8 January 2025

ALTITUDE MISSION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	102,028	18,466	120,494	48,548	5,903	54,451
Charitable activities	4	126,026	-	126,026	131,080	-	131,080
Other trading activities	5	3,206	-	3,206	2,345	-	2,345
Other income	6	956	-	956	984	-	984
Total income		232,216	18,466	250,682	182,957	5,903	188,860
Expenditure on:							
Raising funds	7	5,219	-	5,219	914	-	914
Charitable activities	8	223,571	7,061	230,632	187,722	7,187	194,909
Total expenditure		228,790	7,061	235,851	188,636	7,187	195,823
Net income/(expenditure) and movement in funds		3,426	11,405	14,831	(5,679)	(1,284)	(6,963)
Reconciliation of funds:							
Fund balances at 1 August 2023		72,416	1,317	73,733	78,095	2,601	80,696
Fund balances at 31 July 2024		75,842	12,722	88,564	72,416	1,317	73,733

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

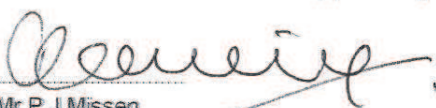
ALTITUDE MISSION

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Property, plant and equipment	14		5,680		-
Current assets					
Inventories	15	5,056		6,776	
Trade and other receivables	16	16,926		12,197	
Cash at bank and in hand		68,672		55,316	
		<u>90,654</u>		<u>74,289</u>	
Current liabilities	17	<u>(7,770)</u>		<u>(556)</u>	
Net current assets			82,884		73,733
Total assets less current liabilities			<u>88,564</u>		<u>73,733</u>
The funds of the charity					
Restricted income funds	18		12,722		1,317
Unrestricted funds	19		75,842		72,416
			<u>88,564</u>		<u>73,733</u>

The financial statements were approved by the trustees on 27-12-24



Mr P J Missen
Trustee

ALTITUDE MISSION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

Charity information

Altitude Mission is a Charitable Incorporated Organisation governed by a constitution dated 4th November 2019. The principal address is Bay Cottage, Priory Road, Seaview Isle of Wight PO34 5BU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ALTITUDE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings	20% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ALTITUDE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies (Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ALTITUDE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	102,028	18,466	120,494	48,548	5,903	54,451

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Contributions towards activities		
Altituder mission contributions	53,586	47,800
Ski & Serve mission income	69,814	77,570
Altituder alumni gathering	813	950
Staff and other bed income	1,813	4,760
	<u>126,026</u>	<u>131,080</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bar and merchandise sales	<u>3,206</u>	<u>2,345</u>

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	<u>956</u>	<u>984</u>

ALTITUDE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	241	106
Trading costs		
Other trading activities	4,978	808
Total costs	5,219	914

8 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	25,147	12,987
Depreciation and impairment	1,420	-
Administrative expenses	12,822	12,996
Chalet costs	1,951	186
Ski Angel	3,976	5,868
Bank fees	2,305	2,220
	47,621	34,257
Grant funding of activities (see note 9)	180,000	160,642
Share of support and governance costs (see note 10)		
Governance	3,011	10
	230,632	194,909
Analysis by fund		
Unrestricted funds	223,571	187,722
Restricted funds	7,061	7,187
	230,632	194,909

ALTITUDE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

9 Grants payable

	2024 £	2023 £
Grants to institutions:		
Core chalet costs	7,063	3,049
Rent	84,858	90,377
Utilities and fuel	28,991	30,171
Food	28,650	30,017
Staff costs	6,680	6,688
Guest taxes	3,228	340
Legal and accounting	3,383	-
Other	17,147	-
	<u>180,000</u>	<u>160,642</u>

10 Support costs allocated to activities

	2024 £	2023 £
Governance costs	3,011	10
	<u>3,011</u>	<u>10</u>
<u>Analysed between:</u>		
Charitable expenditure	3,011	10
	<u>3,011</u>	<u>10</u>

Governance costs comprise:	2024 £	2023 £
Accountancy	1,800	-
Bookkeeping	311	10
Independent examination	900	-
	<u>3,011</u>	<u>10</u>

11 Trustees

Except as disclosed below, none of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustee Mr L West acted for the charity as an Altitude Ambassador during the year and was provided with accommodation in that role costing £1,190.

Two relatives of Trustee Mr P Missen received salaries totalling £10,049 during the year.

Donations from Trustees and related parties amounted to £4,975 in the year.

ALTITUDE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	3	4

Employment costs

	2024 £	2023 £
Wages and salaries	25,147	12,987

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	15,352	-

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Property, plant and equipment

	Fixtures and fittings £
Cost	
Additions	7,100
At 31 July 2024	7,100
Depreciation and impairment	
Depreciation charged in the year	1,420
At 31 July 2024	1,420

15 Inventories

	2024 £	2023 £
Finished goods and goods for resale	5,056	6,776

ALTITUDE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

16 Trade and other receivables

	2024 £	2023 £
Amounts falling due within one year:		
Trade receivables	8,253	11,127
Other receivables	8,673	1,070
	<u>16,926</u>	<u>12,197</u>

17 Current liabilities

	2024 £	2023 £
Other taxation and social security	1,971	-
Trade payables	3,099	556
Accruals and deferred income	2,700	-
	<u>7,770</u>	<u>556</u>

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
Altituders costs	1,001	-	-	1,001
Chalet purchase	316	30	-	346
Staff salaries	-	5,000	(5,000)	-
Altitude worship	-	965	(965)	-
Ski Angels Video	-	7,471	(1,096)	6,375
Mental Health	-	5,000	-	5,000
	<u>1,317</u>	<u>18,466</u>	<u>(7,061)</u>	<u>12,722</u>

Previous year:

	At 1 August 2022 £	Incoming resources £	Resources expended £	At 31 July 2023 £
Altituders costs	2,601	500	(2,100)	1,001
Chalet purchase	-	316	-	316
Staff salaries	-	2,500	(2,500)	-
Altitude worship	-	2,587	(2,587)	-
	<u>2,601</u>	<u>5,903</u>	<u>7,187</u>	<u>1,317</u>

ALTITUDE MISSION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2023 £	Incoming resources £	Resources expended £	At 31 July 2024 £
General funds	72,416	232,216	(228,790)	75,842
Previous year:	At 1 August 2022 £	Incoming resources £	Resources expended £	At 31 July 2023 £
General funds	78,095	182,957	(188,636)	72,416

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 July 2024:			
Property, plant and equipment	5,680	-	5,680
Current assets/(liabilities)	70,162	12,722	82,884
	75,842	12,722	88,564
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 July 2023:			
Current assets/(liabilities)	72,416	1,317	73,733
	72,416	1,317	73,733

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).