

Charity Registration No. SC021500

Company Registration No. SC176635 (Scotland)

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Directors</b>	Elizabeth Brodie Malcolm Bruce Emma Doyle Kevin Craik Laura-Jo Gariside Sarah Horgan Richard Armstrong Muir	(Appointed 1 March 2017) (Appointed 1 March 2017) (Appointed 28 March 2017)
<b>Charity number</b>	SC021500	
<b>Company number</b>	SC176635	
<b>Registered office</b>	32 Cockburn Street EDINBURGH EH1 1PB	
<b>Auditor</b>	McLachlan Tiffin Clifton House Craigard Road CRIEFF PH7 4BN	

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**CREW 2000 (SCOTLAND)  
(A COMPANY LIMITED BY GUARANTEE)  
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**CREW 2000 (SCOTLAND)  
(A COMPANY LIMITED BY GUARANTEE)  
DIRECTORS' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2017**

The directors present their annual report and financial statements for the year ended 31 March 2017.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015 as amended).

**Objectives and activities**

Crew is guided by local and national policies relevant to our objectives. Of these, Scottish Government strategies 'The Road to Recovery: A New Approach to Tackling Scotland's Drug Problem', 'Getting it Right for Every Child' and 'What Works in Drug Education and Prevention' are of particular importance. We work closely in partnership with a range of other agencies in the public, voluntary and private sectors and staff are actively engaged in a range of networks and working groups to promote best practice and inform policy development in the field of drugs and alcohol. During 2016-17, Crew contributed to:

- Scottish Drug Policy Conversation
- joint planning with Scottish Drugs Forum, Scottish Recovery Consortium, Scottish Families affected by Drugs and Scottish Government Substance Misuse Unit
- Scottish Government Novel Psychoactive Substances Centre for Excellence Working Group
- Scottish Government NPS Expert Group
- Scottish Government Partnership Action on Drugs events
- "Drug conversations with our children" seminars at Scottish Government
- Lothian Drug Related Deaths Steering Group
- Lothian Novel Psychoactive Substances (NPS) Clinical Group
- Novel Psychoactive Substances UK Network (NEPTUNE) Guidance on Synthetic Cannabinoid Receptor Agonists
- National Prisoner Healthcare Network NPS short life working group
- GlaxoSmithKline IMPACT Award winners Alumni Network and the pilot Cascading Leadership programme
- Public Health England NPS Clinical Group
- UK Parliamentary Roundtable on New Psychoactive Substances (NPS) Awareness under the Psychoactive Substances Act 2016
- NEWNet: Nightlife Empowerment and Wellbeing Network: Peer Education in Nightlife Settings (PINS) ERASMUS Project at BOOM 2016 Festival (with our partners NRG Control; DrogArt; Jellinek; Drug Scouts; Safe and Sound Belgium; Vagga; Check-it and Kosmicare Portugal).

**CEO'S REPORT**

Our Strategic Objectives 2014-17 were to:

1. Prevent and reduce harm to individuals and society arising from drug and alcohol use, especially psycho-stimulant drugs (i.e. NPS) and poly drug use.
2. Increase the physical and mental well-being of those who use drugs and alcohol.
3. Provide credible information and support on drugs and alcohol to a diverse range of individuals.

**CREW 2000 (SCOTLAND)  
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DIRECTORS' REPORT (CONTINUED)**

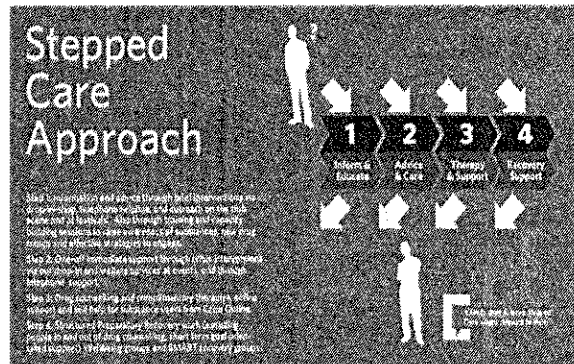
**FOR THE YEAR ENDED 31 MARCH 2017**

**The key changes Crew planned to achieve were:**

1. Increased reach with minority or vulnerable groups e.g. LGBT, BME and carers or children affected by substance use.
2. Increased skills, knowledge and confidence of those affected by someone else's substance use.
3. People are able to reflect on their drug use and exert more control over their decision making.
4. People who use, or potentially may use, substances are provided with up-to-date, accessible information on drug use and trends.
5. Information, knowledge and support offered by Crew and its partners is evidence-based and of a high quality.

Crew's 'stepped model of care' and organisational structure seeks to ensure people have the opportunity to access the right support at the right time to enable them to make positive, safer, better-informed choices about cannabis, stimulant and other drugs and sexual health. In a year of significant changes to drug legislation (Psychoactive Substances Act and updates to the Misuse of Drugs Act 1971) Crew's team have worked collaboratively across internal departments, external sectors, Edinburgh, Scotland and Europe to make the most of opportunities presented by disruption and increasing complexity. I'm proud and thankful to present our achievements 2016-17 on their behalf.

The directors have paid due regard to guidance issued by OSCR in deciding what activities the charity should undertake.



**CREW 2000 (SCOTLAND)  
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DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2017**

**Achievements and performance**

**Step 1- Inform and Educate:**

**Drop In**

This year has seen the drop in team become more involved with the development of the Young People's Substance Use Services or 'YPSUS' network, a city-wide partnership of services for young people using drugs, and engaging in collaborative work with relevant agencies. We have been open 308 days and welcomed over 3,400 people to the service. Our team of volunteers grew as 23 new volunteers joined the Crew team and over 30 volunteers attended CPD training including LGBT awareness. Through our drop in and workshops and events for young people, Crew staff and volunteers provided 2,386 brief interventions. This year the team successfully completed work towards a Bronze standard LGBT Charter Mark and our range of harm reduction information has grown with input from our regular consultation with young people and includes new harm reduction lanyard cards and an LCD screen.

Our survey results show that of a sample of 116 people, 72% feel more confident to make safer choices about drugs and alcohol since visiting Crew, 83% feel more confident to make safer choices about sexual health since visiting Crew and 90% of young people feel more able to speak to people like Crew about drugs and alcohol following a visit to Crew (exceeding our target of 50%). From our evaluations with young people on drop in outreach, a fantastic 86% feel more confident to make safer choices about drugs and alcohol as a result of Crew workshops or information and 77% feel more confident to support friends with drug and alcohol issues.

**Trends and Training: New Psychoactive Substances**

The field of New Psychoactive Substances (NPS) has changed significantly across 2016-2017 due to the introduction of the Psychoactive Substances Act and updates to the Misuse of Drugs Act 1971. This caused changes to the drug scene and we monitor, and react to, emerging drug trends. In general, we have seen a decline in the harms caused by some NPS and a return to people taking more traditional drugs such as MDMA, cocaine and cannabis.

Crew has continued to provide up-to-date and credible information in the field of NPS and other drugs. This was achieved by delivering training to a diverse range of audiences, including staff in health, social services and the criminal justice sector. In the last year, Crew trained 746 people, with 99% reporting an increase in confidence and knowledge after training.

Crew has also supported private and public organisations, such as the NHS and Scottish Prison Service, to allow staff to respond to drug trends more effectively. We have participated in Drug Trend Monitoring Groups throughout Scotland whilst working with partners across the UK and Europe.

*"The training was really interesting and informative. The trainer was excellent and really knew their stuff. I have a greater understanding of NPS and why they appeal to people."*

*"Very good, informative and realistic presentation, excellently done"*

*"I have learned a lot from the trainer today, they were very knowledgeable in all areas. This training will help me when coming into contact with service users who have been, or are, using NPS and other drugs."*

**CREW 2000 (SCOTLAND)  
(A COMPANY LIMITED BY GUARANTEE)  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2017**

**Expert Witness:**

In 2016/17 Crew's Expert Witness Service provided 21 court reports and attended court 11 times (court attendance figures do not include standbys and adjournments). Gross unrestricted income in 2016/17 was £10,414 compared to £11,583 in 2015/16. Heroin and cannabis possession, with intent to supply, continued to dominate the charges.

**Step 2 - Advice and Care:  
Outreach**

We developed a new venture with Edinburgh College, generously supported by NHS Lothian, seeking to reduce tobacco-related harm among young people. We ran workshops for staff and students and engaged over 1,000 students at health fairs and Freshers' stalls throughout the year, providing information on tobacco-related harm and how it can be reduced. We also ran workshops for staff as part of their Continuing Professional Development training weeks and workshops for students as requested by the college. We created a nicotine harm reduction lanyard card with input from volunteer peer educators. This project has been funded for another year to build on the foundations established at Edinburgh College.

"All of it; there was lots of information and easy to understand" Craig, aged 16, Edinburgh College 2017

**Festivals:**

65% of young people accessing Crew Outreach festival services report making positive changes in their practice around drugs, drinking alcohol and sexual activity.

74% of people we saw said they increased knowledge and understanding about making more responsible choices around drugs (including NPS) alcohol and sexual health.

**Schools:**

72% of pupils said they felt more confident in harm reduction strategies, where to look for information and help; and who they could speak to within the school.

89% of the staff who attended the training alongside the students said they felt more confident in speaking to pupils about accessing local services and speaking about harm reduction and keeping themselves or their peers safe.

We provided advice, crisis intervention and welfare support at an unprecedented total of 25 events including festivals, electronic dance music events, information stalls and workshops in colleges. In total we saw 14,837 people. Based on these achievements, the Robertson Trust very generously supported the project for a further 2 years to provide outreach welfare support and to contribute to the substance use curriculum in schools, encouraging young people to develop the knowledge, skills and understanding to assess and negotiate risks and make better-informed, positive choices.

**CREW 2000 (SCOTLAND)  
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DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2017**

We also ran 2 *Small Test of Change* (STC) Scottish Government funded projects: one with a group of young people from Knox Academy whose substance use had become problematic. All of the 8 young people participated in weekly workshop sessions and opened up about their relationship with substances and how they felt about this, they also shared their complexities of school and home life. The other STC project involved running a training for trainers event which was cascaded out amongst the police, medical services, youth groups, school and the local Alcohol and Drugs Partnership in West Dunbartonshire.

**Welfare feedback:**

*"From an ADP service we found Crew an excellent addition to the medical team at Knockengorroch Festival. I think it is essential at any festival where substance use may be prevalent, that services such as Crew's crisis intervention are in attendance to support individuals when they may become at their most vulnerable. I found the Crew staff and volunteers to be professional, empathetic and confidential to all persons requiring their service".*

Scott Jardine Police Scotland

**Step 3 - Therapy and Support:**

**Support Service:**

42% of clients who completed their counselling programme stopped using drugs and an additional 58% were able to shift from problematic drug use to controlled use. 85% of counselling clients showed major improvements in their physical and mental well-being. 81% highlighted that their functioning in life improved substantially and that they now deal much better with any problems arising.

This year, our highly skilled Support Services team has done extremely well supporting people to process from a place of crisis and problematic drug use to choosing a healthier lifestyle and often drug-free life. In light of the continuing climate of austerity and frequent changes in requirements from our funders, we can also be very proud of surpassing our 90% HEAT target: every month of the year, 100% of clients were offered first treatment appointments within 3 weeks of referral. Moreover, all Edinburgh Alcohol and Drug Partnership outcome targets were met relating to the number of clients taken onto caseload, planned discharges, abstinence and clients sustaining changes 3 months after counselling support ended. Last, but not least, our weekly ear acupuncture group has provided much needed additional support for people in recovery.

**Client feedback:**

- *"So grateful and thankful for how much I felt valued and important. Helped with what I wanted and was so good for me. I felt safe, my distress was held and that it wasn't something damaging to other people. I was ALWAYS responded to."*

- *"I finally feel accepting of who I am and am comfortable in my own skin. I now know where I want to be in life and what my long term goals are. Mindfulness has played a huge part in my ability to release stress and anxiety. My smoking and self-harming has reduced massively thanks to my counsellor's help."*

- *"Understanding why I abused drugs. Managing compulsions/cravings and experience of not being on drugs as a positive thing."*

- *"It has made a huge difference to my life. When I first came I couldn't see any way out. This has drastically changed. I have the confidence that my life can and has changed."*

- *"Completely stopping taking chemical substances. Keep up the good work."*

**CREW 2000 (SCOTLAND)  
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**FOR THE YEAR ENDED 31 MARCH 2017**

**Step 4 Recovery Support:**

**Acupuncture Drop-in**

People who accessed our weekly National Acupuncture Detox Association Scotland ear acupuncture Drop in reported:

- improved physical health 85% (10% no change)
- improved emotional health 85% (5% no change)
- managing cravings more effectively 60%

In addition, clients selected other aspects of their wellbeing with which acupuncture helped – 32% low mood, 18% anger, 47% difficulty relaxing, 53% busy mind, 25% frustration, 40% anxiety.

Of clients who chose to answer the question, when asked how their substance use had changed, 42% said it had reduced, 11% that it had stabilised and 47% that it had stopped.

**Acupuncture**

- *"(Acupuncture helps with) stress, paranoia, suicidal thoughts."*
- *"Brilliant groups and sessions really need this to cope with life and to stay clean, more confidence, better self-esteem."*
- *"Treatment allows me to give my mind and body a break and recharge my energy within, cravings and sleep even anxiety and anger improved with only 1 session."*
- *"More positive, clearer head, relaxed, not as obsessive; brilliant really need this group, couldn't get by without it."*

**Impact and Value for Money:**

Crew raised **£25,905** in unrestricted income from sponsored events and individual donations during 2016-17, thanks to the tenacity, imagination and dedication of volunteers, staff and friends of Crew who took part in an unprecedented number of successful fundraising events, including **Colourvibe** and **Total Warrior 2016**, a Hobbs, George Street fundraising night and fashion show and an evening Christmas shopping event at Crabtree and Evelyn, Hanover Street. We also thank Andy Diagram, BP, Total Warrior UK, Charlotte Street Partners, Cameron Guest House Group, Ipsos MORI's Edinburgh Call Centre team, Iain Bell at Executive Fitness Foundation Edinburgh, George Hall at VISTAGE, Sky, Jimmy Sinclair, the Trellis Trust, the Castle Project and Swishprint for their supportive and inspirational partnership work this year. Our sincere thanks also to Ruaridh Finlayson and Baillie Gifford for generous donations and GlaxoSmithKline/The Kings Fund for their outstanding support via the **IMPACT Award-winners Alumni Network** and in co-developing the **Cascading Leadership programme**.

For going above and beyond to fundraise for Crew at the **Total Warrior 2016 10K** obstacle race and **Colourvibe 2016 5K** run, we thank the following:

**Crew Total Warriors 2016:**

Jeremy Adderley, Andy Brack, Pippa Devonald, Sara Horgan, Derek Smith, Guy Phillips, Tom Knights, Emma Doyle, Angela Genetti, Laura McEwen, Iain Bell, Emma Crawshaw, Morna Marquardt, Claus Marquardt, Robbie West, Fionnlagh Finlayson, Robbie McEwen, Graham Farquhar (Go Pro editor) Tammi Horton, Jonathan Horton, Patrick McDouall, Richard Clark, Justin McGuigan, Samuel Powley, Kath More, David Langdon, Russell Forrest

**CREW 2000 (SCOTLAND)  
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DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2017**

**Colour Vibe 2016:**

Laura McEwen, Dale McGinley, Lisa Rigby, William McGinley

**Volunteers:**

We also pay tribute and thank the following skilled and dedicated volunteers who gave their time, expertise and enthusiasm to Crew 2016-17 as peer educators, Board trustees and so much more:

**2016-2017 Intake**

Sonny Davidson, Michael Douglas, Alicia Gonzalez, Sarah Horgan, Peter Dante, Anne Marie Brown, Zoe Frogatt, Digby Barcis, Callum Neil, Phaidraig Tierney, Nicky Horlick, Karyn McGrath, Will Taunton, Connor Spratt, Sylvia Day, Cara Ferguson, Sophie Clowes (Edinburgh College social care placement student) Gail Dickson (University of Edinburgh Community Education placement student).

**Pre-2016 still volunteering during 2016-2017**

Amy Gainford (Information Sub Group), Sam Macleod, Matt Carter, Ronan McCabe, Jonathon Curry, Katherine Long, Noreen McCafferty, Luisa Frel, George Campbell, Lauren Sloey, Meg Turner, Caela Walker, Jai Nicallen, Philippa Devonald, Jane Whitehead, Laura-Jo Gartside, Tamara Horton, Callum Dickson, Michelle Ray (Information Sub Group), Nicola Jamieson, Andrew King, Graham Farquhar, Iona Steele, Kirsty-Ann Smith, Charlotte McDonald, Kira Weir (Information Sub Group), David Rayner, David Sheriff, Jana Neumannova, Emma Doyle, Tara Glover, Dale McGinley, Simon Furnage and Jonathan Curry.

Drop in volunteers worked **1,628** hours 2016-17, and Outreach volunteers worked **2,470** hours. Paid at the gross average weekly wage (Office of national Statistics Annual Survey of Hours and Earnings: 2016 provisional results) of £539 weekly, we estimate the economic value alone of Crew volunteering as **£38,038** for Outreach and **£25,072** for the Drop-in, a total of **£63,110** for **4,098** hours. Whilst these measures are impressive, we also recognise and value the rich pool of knowledge, experience, creativity, compassion and dedication that volunteers bring to Crew – our work would not be possible without them.

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2017**

**Financial review**

For the year ended March 31 2017, Crew achieved a total income of **£431,739** against a budgeted **£426,271**.

Fundraising events and memberships were an important and expanded tool raising **£25,905** compared with **£7,006** the previous year.

We earned unrestricted trading income of **£43,258** from Expert Witness, training, information production and welfare, plus **£1,896** from room hire by fellowship groups. This year we recognised that most income previously reported under 'Activities for Generating Income' satisfied our charitable aims as laid out in our Memorandum of Association and should therefore be included as 'Unrestricted Income from Charitable Activities'. Trading income from our training, welfare and expert witness services has been reported in these financial statements as 'Unrestricted Income from Charitable Activities' as this better represents the organisation's function and finances.

Our Fundraising Strategy 2017-18 identifies the following recommendations and priorities for action:

1. In the future it will be of critical importance to continue to reflect real costs and pursue full cost recovery rather than being tempted to collude with a 'race to the bottom' by seeking to undercut competitors and compromise on service quality.
2. Maintaining positive, open relationships with funders and potential partners is key to sustaining existing support in this context.
3. The case for seeking unrestricted income is stronger than ever and we need to identify more sources with medium to high growth potential

**Priorities 2017-20:**

1. Optimise fundraising restricted income
2. Maximise income-generating potential of existing and new websites, Twitter, regular bulletins and Annual Report
3. Maximise unrestricted income generation

**Funding Sources:**

Our principal funders for 2016-17 were:

Local Authority: Edinburgh Alcohol and Drug Partnership (ADP), NHS Lothian and Mid and East Lothian ADP (**£195,523** or 45% of total income)

Scottish Government: Drugs Policy Unit, Section 10 Health (**£93,099** or 22% of total income)

Grant funding: (**£70,932** or 16% of total income)

Local Authority funding supports Edinburgh based outreach, advice and support from our Cockburn Street Drop In Shop, and our in-depth counselling service. Scottish Government funding supported national outreach and emerging trends work and our core operation that manages all grant funded projects and partnership work. Grant funded projects included the Robertson Trust (**£16,000**) for Outreach and Tudor Trust (**£3,750**) funded our Drop-in outcomes. Big Lottery funding support (**£4,163** to August 2016) continued for recovery targets under the Awards for All fund.

**Unrestricted Income includes:**

	2016-17 £	2015-16 £
Training	12,341	27,990
Expert Witness	10,414	11,408
Information Production	3,344	2,658
Welfare	15,255	13,450
Total Warrior	14,558	3,893
Colourvibe	993	0
Collection at James Concert	0	483
Smaller events and donations	1,580	1,628
Memberships	0	900
<b>TOTAL</b>	<b>£58,485</b>	<b>£2,410</b>

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2017**

**Reserves**

Crew policy is to retain at least 2 months of annual expenses in reserve to manage project and facility wind-up costs and unexpected loss of income sources. In order to align with best practice, we plan to secure sufficient unrestricted income to retain a maximum of 3 months running costs by 2020 in order to fully manage any unexpected change or uncertainty.

**Banking**

Crew requires two institutions at all times to avoid breaching the **£75K** (increased to **£85K** 30 January 2017) Financial Services Compensation Scheme protection ceiling on funds. Bank of Scotland is our main account due to improvements such as the provision of online dual authority processes in line with Crew policy. Reserves are held by an ethical and fit for purpose savings account at Unity Trust and a Santander current account is used for monthly payment runs. Crew also used ALTO pre-paid credit cards through Unity Trust for project expenses but these were phased out during 2016-17.

**Future plans**

We'll continue to evaluate, reflect and learn in order to improve our services, informed by the lived experience and expertise of people using our services, volunteers and partners. We worked with people who come to Crew services, volunteers, stakeholders and staff to review our work, ethos, values and priorities against the changing context, developing a Strategic Plan 2017-20, and will continue to contribute to developments in drug policy, including the current refresh of the 'The Road to Recovery: A New Approach to Tackling Scotland's Drug Problem'.

We're also looking forward to working with our new **Volunteer Development Worker**, generously supported by the **Tudor Trust**, maximising the skills, talent and potential of our wonderful Crew volunteers in service of our mission to reduce harm. Priorities for the next 3 years include: **inclusiveness, knowledge, communications and digital resilience, staffing and fundraising** to develop Crew's services and serve our **Vision**: 'A future where people's informed choices about drug use and sexual health are accepted and respected' and our **Mission**: Crew exists to reduce harm, challenge perceptions and help people make positive choices about their use of cannabis, stimulant and other drugs and sexual health by providing non-judgmental, credible and up to date information and support.

**Structure, governance and management**

The organisation is a charitable company limited by guarantee, incorporated on 20th June 1997 and registered as a Scottish Charity in 1992. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding **£1**.

The directors who served during the year were:

Elizabeth Brodie  
 Malcolm Bruce  
 Jane Carnell (Resigned 29 November 2016)  
 Emma Doyle  
 Kevin Craik  
 Dale McGinley (Resigned 28 February 2017)  
 Iona Steele (Resigned 28 February 2017)  
 Laura-Jo Gartside (Appointed 1 March 2017)  
 Sarah Horgan (Appointed 1 March 2017)  
 Richard Armstrong Muir (Appointed 28 March 2017)

**CREW 2000 (SCOTLAND)  
(A COMPANY LIMITED BY GUARANTEE)  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2017**

The directors of the company are also charity trustees for the purposes of charity legislation and are also known as members of the Board. All members of the Board give their time voluntarily and received no benefits from the charity for their Board activities. Two of our Board members are always elected annually as Crew volunteer directors for one year with full director/trustee responsibility, ensuring accountability to the larger group of volunteers who are also stakeholders in Crew.

An induction programme with training on the roles and responsibilities of becoming a Board member is provided to new members as well as briefings on strategic and operational matters, planning and management information systems and information from OSCR publications such as "OSCR 4, Guidance for Charity Trustees: acting with care and diligence". At March 2017 the Board had 7 members (7 in March 2016) including the 2 Crew volunteer directors.

The Board's skills and diversity are audited internally periodically. Trustees receive online links to information, internal training arranged by Crew, eg Child and Adult Protection, internal volunteer fundraising opportunities and external training and networking opportunities.

The Board periodically review policy and procedure with the staff team and in 2016-17 all Crew policies were reviewed as part of the requirements undertaken to achieve the Bronze Charter Mark from LGBT Youth Scotland.

The Crew Board meets every 2 months (7 meetings in 2016-17) and is responsible for strategic direction and policy. There are sub-committees for Human Resources and Finance. Two senior managers supported these groups to September 2016: the Chief Executive and the Enterprise and Finance Manager (to September 2016) with overall leadership and management of Crew the responsibility of the Chief Executive. The Chief Executive has responsibility for strategic leadership, operational management and development of the staff team. The Enterprise and Finance Manager developed and oversaw business opportunities and finance systems and was responsible for forecasting and monitoring budgets and external reporting to OSCR, Companies House and financial reporting to funders. In September 2016, the Enterprise and Finance Manager role was terminated, and responsibilities allocated between the Service and Finance Officer, the Chief Executive and a Finance Consultant.

The Board conducts a regular review of the major risks to which the charity is exposed and the risk register was last reviewed in July 2017. No risks identified this year were deemed to have both 'high likelihood' and 'high impact'. No financial risks were identified as 'highly likely', and those with 'high impact' had good mitigation. A new Fundraising Strategy was completed in March 2017 in order to ensure the organisation continues to develop resilience in a changing financial environment. Internal control risks are minimised by the use of HR, legal and financial authorisation procedures and expert advice from Glasgow Council for Voluntary Service's Employers' Advice Service. These procedures are periodically reviewed by the Finance and Human Resources Sub Committees to ensure they remain fit for purpose and policy compliant.

**Auditor**

A resolution proposing that McLachlan Tiffin be reappointed as auditors of the company will be put to the members.

**Disclosure of information to auditor**

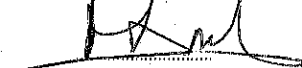
Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**CREW 2000 (SCOTLAND)  
(A COMPANY LIMITED BY GUARANTEE)  
DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2017**

The directors' report was approved by the Board of Directors.

  
Malcolm Bruce  
Director  
Dated: 3/9/17

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 MARCH 2017**

The directors, who also act as trustees for the charitable activities of Crew 2000 (Scotland), are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102) (as amended);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 directors are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**INDEPENDENT AUDITOR'S REPORT**  
**TO THE MEMBERS OF CREW 2000 (SCOTLAND)**

We have audited the financial statements of Crew 2000 (Scotland) for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditor**

As explained more fully in the statement of directors' responsibilities, the directors, who also act as trustees for the charitable activities of Crew 2000 (Scotland), are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion based on the work undertaken in the course of the audit:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Annual Report has been prepared in accordance with applicable legal requirements.



**CREW 2000 (SCOTLAND)  
 (A COMPANY LIMITED BY GUARANTEE)  
 INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
 TO THE MEMBERS OF CREW 2000 (SCOTLAND)**

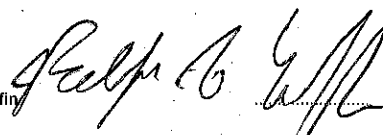
**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Ralph Tiffin  
 (Senior Statutory Auditor)  
 for and on behalf of McLachlan Tiffin



Chartered Accountants  
 Statutory Auditor

Clifton House  
 Craighard Road  
 CRIEFF  
 PH7 4BN

McLachlan Tiffin is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**CREW 2000 (SCOTLAND)  
 (A COMPANY LIMITED BY GUARANTEE)  
 STATEMENT OF FINANCIAL ACTIVITIES  
 INCLUDING INCOME AND EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED 31 MARCH 2017**

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
Notes	£	£	£	£
<b>Income from:</b>				
Donations and legacies	3 24,587	1,318	25,905	6,107
Charitable activities	4 40,625	365,188	405,813	399,135
Investments	5 21	-	21	83
<b>Total income</b>	<b>65,233</b>	<b>366,506</b>	<b>431,739</b>	<b>405,325</b>
<b>Expenditure on:</b>				
Charitable activities	6 23,044	369,248	392,292	414,936
<b>Net income/(expenditure)</b>	<b>42,189</b>	<b>(2,742)</b>	<b>39,447</b>	<b>(9,611)</b>
Gross transfers between funds	(15,306)	15,306	-	-
<b>Net movement in funds</b>	<b>26,883</b>	<b>12,564</b>	<b>39,447</b>	<b>(9,611)</b>
<b>Reconciliation of Funds</b>				
Fund balances at 1 April 2016	67,190	350	67,540	77,151
<b>Fund balances at 31 March 2017</b>	<b>94,073</b>	<b>12,914</b>	<b>106,987</b>	<b>67,540</b>

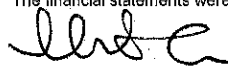
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2017**

	Notes	2017		2016	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		4,463		6,818
<b>Current assets</b>					
Stocks				3,196	
Debtors	12	42,242		35,464	
Cash at bank and in hand		81,351		78,717	
		<u>123,593</u>		<u>117,377</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(21,069)</u>		<u>(56,655)</u>	
<b>Net current assets</b>			102,524		60,722
<b>Total assets less current liabilities</b>			<u>106,987</u>		<u>67,540</u>
<b>The funds of the charity:</b>					
Restricted funds	16		12,914		350
Unrestricted funds			94,073		67,190
			<u>106,987</u>		<u>67,540</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Directors on 07 September 2017



Kevin Craik  
 Finance Director

Company Registration No. SC176635

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**1 Accounting policies**

**Company information**

Crew 2000 (Scotland) is a private company limited by guarantee incorporated in Scotland. The registered office is 32 Cockburn Street, Edinburgh, EH1 1PB.

**1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), including the provisions of Section 1A applicable to Small Entities, 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 2015 as amended), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity is a Public Benefit Entity as defined by FRS 102.

The charity has availed itself of section 396 of the Companies Act 2006, as permitted in paragraph 4(1) of Schedule 1 of SI 2008 No.409, and adapted the Companies Act formats to reflect the special nature of the charity's activities.

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 on the historical cost convention. The principal accounting policies adopted are set out below.

During the year the Trustees reviewed the nature of the charity's expenditure. This resulted in expenditure that would have previously been classified as support costs now being shown as direct service costs in order to more accurately reflect the nature of the expenditure.

These financial statements for the year ended 31 March 2017 are the first financial statements of Crew 2000 (Scotland) prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

**1.2 Going concern**

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least 12 months from the date of approval. Thus the directors 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 directors in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**1 Accounting policies (Continued)**

**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.

Donations and grants, including government grants, are usually recognised when receivable, unless performance conditions satisfy early recognition or deferral of the income.

Investment Income is usually recognised when receivable.

**1.5 Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure, it is probable that a transfer of economic benefits will be required and the amount can be measured or estimated reliably. The charity is not registered for VAT and accordingly expenditure is shown inclusive of irrecoverable VAT.

All expenditure has been classified under headings that aggregate all costs related to the category. Expenditure on charitable activities are those costs incurred directly in the objects of the charitable company. Support costs, which form part of the expenditure on charitable activities, comprises all costs incurred in running the charity which cannot be directly allocated to the charity's projects or to fund raising. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Expenditure on charitable activities relates to the provision of services to prevent the misuse of drugs and alcohol.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

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

Leasehold Improvements	Fully depreciated
Computer Equipment	33.33% straight line
Fixtures, Fittings & Equipment	10% straight line

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.

**1.7 Stocks**

Stock is valued at the lower of cost and net realisable value. Stock is assessed for impairment at each reporting date.

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

**1.9 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.

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**1 Accounting policies (Continued)**

**Basic financial assets**

Basic financial assets, which include debtors 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. Financial assets classified as receivable within one year are not amortised.

**Impairment of financial assets**

Financial assets are assessed for indicators of impairment at each reporting end date.

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled.

**Basic financial liabilities**

Basic financial liabilities, including creditors, are initially recognised at transaction price and are subsequently measured at amortised cost, using the effective interest method. Financial liabilities classified as payable within one year are not amortised.

**Derecognition of financial liabilities**

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

**1.10 Employee benefits**

Employee benefits are recognised in the period the employee's services are delivered.

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.

**1.11 Retirement benefits**

The charity operates an externally managed group money purchase pension scheme for staff. Pension contributions made by the charity are charged to the Statement of Financial Activities in the year in which they are incurred.

**2 Critical accounting estimates and judgements**

The directors consider there to be no critical judgements or key sources of estimation uncertainty.

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	£	£	£	£
Donations and gifts	24,587	1,318	25,905	6,107
<b>For the year ended 31 March 2016</b>	<b>6,107</b>	<b>-</b>	<b>6,107</b>	<b>6,107</b>

Included within donations received are donations from the following organisations: Baillie Gifford & Co £1,000, The Trellis Trust £650, The Castle Project £7,169, SKY £300 and BP Foundation £2,500.

**4 Charitable activities**

	2017	2016
	£	£
Charitable activities	46,259	58,903
Grants receivable	359,554	340,232
	<b>405,813</b>	<b>399,135</b>
Analysis by fund		
Unrestricted funds	40,625	58,903
Restricted funds	365,188	340,232
	<b>405,813</b>	<b>399,135</b>

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**4 Charitable activities**

(Continued)

**Charitable income**

Included within income from charitable activities is £359,554 (2016 - £340,232) of grant funding received from the following sources:

	2017	2016
	£	£
Edinburgh Alcohol & Drugs Partnership Counselling Service Consortium	138,850	-
Scottish Government Drugs Policy Unit	59,670	45,726
Edinburgh Alcohol & Drugs Partnership SLA	41,063	192,384
Scottish Government Section 10 Core	33,429	32,754
NHS Lothian	11,110	1,010
West Dunbartonshire Alcohol & Drugs Partnership	2,500	-
Mid & East Lothian Alcohol & Drugs Partnership	2,000	500
Edinburgh & Lothians Health Foundation	-	12,780
Scottish Government 185 Health Grants	-	5,000
Lloyds TSB	47,019	-
The Robertson Trust	16,000	16,000
Big Lottery Fund	4,163	5,828
The Tudor Trust	3,750	15,000
The Volant Trust	-	11,250
The Ponton House Trust	-	2,000
	<b>359,554</b>	<b>340,232</b>

**5 Investments**

	Unrestricted funds	Total 2017	Total 2016
	£	£	£
Interest receivable	21	21	83
<b>For the year ended 31 March 2016</b>	<b>83</b>	<b>83</b>	<b>83</b>

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**6 Charitable activities**

	2017	2016
	£	£
Staff costs (note 8)	286,344	313,907
Depreciation and impairment	2,855	3,276
Direct service costs	41,105	35,778
	<u>330,304</u>	<u>352,961</u>
Support Costs	54,559	54,961
Governance Costs	7,429	7,014
	<u>392,292</u>	<u>414,936</u>
<b>Analysis by fund</b>		
Unrestricted funds	23,044	72,465
Restricted funds	369,248	342,471
	<u>392,292</u>	<u>414,936</u>
<b>Support costs comprise:</b>		
	2017	2016
	£	£
Volunteer costs	-	-
Project costs	17,435	19,605
Information production	32	-
Occupancy costs	18,647	21,656
Energy	4,785	3,863
Maintenance	10,354	9,837
Bad debt write-off	3,326	-
	<u>54,559</u>	<u>54,961</u>
<b>Governance costs comprise:</b>		
	2017	2016
	£	£
Audit fees	1,000	1,080
Accountancy fees	3,420	3,500
Other expenses	3,009	2,434
	<u>7,429</u>	<u>7,014</u>

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017.**

**7 Directors**

None of the trustees (or any persons connected with them) received any remuneration during the year.

Two of the directors also volunteer for charity projects and were reimbursed for travel costs incurred in relation to this during the year. The total aggregate amount reimbursed for the year did not exceed £100.

**8 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	2017	2016
	Number	Number
Project	9	9
Administration	1	1
Management	1	2
	<u>11</u>	<u>12</u>

**Employment costs**

	2017	2016
	£	£
Wages and salaries	256,659	284,799
Social security costs	19,662	19,034
Employer's contribution to defined contribution pension schemes	10,023	10,074
	<u>286,344</u>	<u>313,907</u>

Included within employment costs is £17,899 (2016 - £7,334) in relation to seasonal workers.

During the year a termination payment, including relevant taxes, of £8,815 was made to one employee.

There were no employees whose annual remuneration was £37,000 or more.

**9 Taxation**

The company is a registered charity and is recognised as such by HMRC for taxation purposes. As a result there is no liability to corporation tax on its charitable income.

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

10 Tangible fixed assets	Leasehold	Computer	Fixtures,	Total
	Improvements	Equipment	Fittings & Equipment	
	£	£	£	£
<b>Cost</b>				
At 1 April 2016	29,260	20,752	7,449	57,461
Additions	-	500	-	500
At 31 March 2017	29,260	21,252	7,449	57,961
<b>Depreciation and impairment</b>				
At 1 April 2016	29,260	17,811	3,572	50,643
Depreciation charged in the year	-	2,330	525	2,855
At 31 March 2017	29,260	20,141	4,097	53,498
<b>Carrying amount</b>				
At 31 March 2017	-	1,111	3,352	4,463
At 31 March 2016	-	2,941	3,877	6,818

11 Financial instruments	2017	2016
	£	£
<b>Carrying amount of financial assets</b>		
Measured at amortised cost	117,055	106,876
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	17,317	12,888

During the year total interest income of £21 (2016 - £83) was recognised in relation to financial assets measured at amortised cost.

12 Debtors	2017	2016
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	17,578	26,046
Other debtors	18,128	2,113
Prepayments and accrued income	6,538	7,305
	42,242	35,464

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

13 Creditors: amounts falling due within one year	Notes	2017	2016
		£	£
Other taxation and social security		3,752	4,324
Deferred income	14	-	39,443
Trade creditors		4,040	8,918
Other creditors		1,149	1,202
Accruals and deferred income		12,128	2,768
		21,069	56,655

14 Deferred income	2017	2016
	£	£
Opening balance	39,443	15,110
Received in year	-	39,443
Released in year	(39,443)	(15,110)
Closing balance	-	39,443

Deferred income in the prior year related to 2016/17 funding received in the 2015/16 financial year.

15 Retirement benefit schemes
<b>Defined contribution schemes</b>
The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.
The charge to statement of financial activities in respect of defined contribution schemes was £10,023 (2016 - £10,074).

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**16 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2017 £
	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	
Crew Core	-	33,429	(56,251)	22,822	-
Crew Support Services	-	138,850	(127,254)	108	11,704
Outreach	(31)	38,110	(43,998)	5,919	-
Info. Advice & Support	-	94,186	(81,889)	(11,087)	1,210
ET & NPS	381	53,170	(49,621)	(3,930)	-
Big Lottery Awards for All PINS	-	4,183	(5,637)	1,474	-
	-	4,598	(4,598)	-	-
	<u>350</u>	<u>366,506</u>	<u>(369,248)</u>	<u>15,306</u>	<u>12,914</u>

**17 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2017 are represented by:			
Tangible assets	4,463	-	4,463
Current assets/(liabilities)	89,610	12,914	102,524
	<u>94,073</u>	<u>12,914</u>	<u>106,987</u>

**18 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2017 £	2016 £
Within one year	<u>17,520</u>	<u>17,520</u>

**19 Control**

The charity is controlled by its trustees.

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**20 Related party transactions**

**Remuneration of key management personnel**

The total remuneration paid to two members of key management personnel is as follows.

	2017 £	2016 £
Aggregate compensation (includes gross salary and employers national insurance and pension contributions)	<u>62,111</u>	<u>72,362</u>

No guarantees have been given or received.

