

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 2020

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Directors Elizabeth Brodie
Malcolm Bruce
Emma Doyle
Kevin Craik
Richard Armstrong Muir
Sylvia Day (Resigned 25 February 2020 and re-
appointed 15 April 2020)
Gemma Smith (Resigned 25 February 2020 and re-
appointed 15 April 2020)
Christopher Campbell (Appointed 3 September 2019)
David Murdie (Appointed 3 September 2019)

Charity Number SC021500

Company Number SC176635

Registered office 32 Cockburn Street
Edinburgh
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Auditor McLachlan Tiffin
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CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)

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CREW 2000 (SCOTLAND)

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DIRECTORS REPORT

FOR THE YEAR ENDED 31 MARCH 2020

The directors present their annual report and the financial statements for the year ended 31 March 2020.

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, 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).

Objectives and activities

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.

We neither condemn nor condone drug use: we use a stepped care model to create opportunities to reduce harm.

Step 1: Inform and Educate

- 'Brief Interventions' or 'BI's': short, opportunistic conversations enabling participants to assess the impact of drug use, explore strategies for reducing potential harm and build up confidence to access services at the Drop-in, or via Outreach at events including music festivals.
- Training and capacity building with external organisations to increase knowledge and understanding of drugs, emerging drug trends and effective strategies to engage.

Step 2: Advise and Care

- Harm reduction advice and one-to-one brief support sessions in the Drop-in shop.
- Welfare provision and crisis support at music festivals, events and club nights.
- Telephone support.
- 'Check It Out' self-assessment tool and app.

Step 3: Provide Therapy and Support

- Person-centred, goal-oriented counselling for people using stimulant drugs and people closely affected by another's drug taking. We work with people to reduce, stabilise or stop their use according to their own priorities.

Step 4: Support Recovery

- Complimentary therapies which can relieve stress, anxiety, build coping and recovery strategies and promote better sleep.

Following our 2016 strategic review, priorities to achieve our mission in 2017-20 were:

- **Fundraising** - innovating and identifying new sources of income to sustain and develop Crew's services.
- **Staffing** - maintaining existing posts and developing and funding the roles of volunteer co-ordinator and fundraiser.
- **Communications -and digital** - maintaining and improving our online resources and developing a strong social media presence.

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

- **Knowledge** - keeping staff and volunteers up to date with trends, evidence and best practice and generating our own evidence through grassroots intelligence.
- **Inclusiveness** - widening access to our services and the diversity of our staff and volunteer team and including people who access Crew services more in service development.

Key Partners:

- Drug and Alcohol partnerships; Edinburgh Psychological Therapies Alliance; Substance Use Network Edinburgh.
- Drug Harms Assessment and Response Team.
- Scottish Government Alcohol and Drug National Support Team and Contingency Planning Group (drugs including alcohol).
- Scottish Government Drugs and Psychoactive Substances Forensic Centre for Excellence Working Group.
- Health Scotland's Monitoring and Evaluation of Rights, Respect, Recovery Group.
- European Nightlife Empowerment and Wellbeing Network (NEWNet) Peer Education in Nightlife Settings (PINS) European Peer Educators' Network.
- GSK IMPACT Award Winners Alumni Network and Cascading Leadership Programme Steering Group (facilitated by the King's Fund).
- Lothian Death and Harm Reduction Oversight Group.
- Young Peoples' Substance Use Service Edinburgh and Mentor Scotland.
- Public Health England National Intelligence Network, Drug Harms Assessment and Response Team.
- Scottish Drug Policy Conversation.

Achievements and performance

Step 1- Inform and Educate:

Drop-in Services:

Despite some changes and challenges, Drop-In Services have managed to meet most of our targets yet again, working hard in partnership with our friends in youth agencies across and out with the city, and of course with young people sharing their knowledge, resilience and insight about how the Drop-In should be working.

- **3,641** people in total connected with the Drop-in services.
- **2,556** (70% of people using the service) were 12-25 years, and provided with information, advice and support about drugs including alcohol and sexual health.
- **67** frontline staff were trained, with inputs and meetings held with a further 43.
- **32** new peer support volunteers were recruited and trained.
- An incredible peer volunteer team contributed over **1,980** hours to help run Crew Drop-in and outreach.
- **73** engagement events were organised, including joint Drop-in/ Outreach, and **peer-led**, stalls in local nightlife settings.
- **108** young people were consulted on what drugs and sexual health topics they would like to know about, including **26** people under 19 years engaging in Youth Advisor sessions including contributing to Crew's 2020-2023 Strategic Review.
- We opened **96%** of our advertised days, despite a change of staff and 10 days closed due to COVID-19 restrictions.
- We started a new Digital Drop-In advice and support service in response to COVID-19.

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Drop-in Services (continued)

Key Outcomes

- **91%** of 12-25 year olds felt safer and more confident to make informed choices around drugs including alcohol, and sexual health (source: drop-in outreach evaluations and funding survey; number surveyed [n]=40).
- **74%** of 12-25 year olds reported making positive changes in their practise around drugs including alcohol, and sexual health (n=111 referrals from 151 Drop-in Brief Interventions [BIs]).
- **86%** of 12-25 year olds have greater confidence to support their friends (source: Drop-in outreach evaluations n=66, and Drop-in funding survey, n=40).
- **92%** of 12-25 year olds report increased understanding about the risks, effects and harms of drugs including alcohol (source: Drop-in outreach evaluations n=66, and Drop-in funding survey, n=40).
- **97%** of those attending skills building sessions report increased knowledge of effective harm reduction strategies (source: Drop-in training evaluations, n=34).

Staff feedback after groupwork sessions included:

"Thank you so much for this morning, it was great. The fact they were all contributing was amazing, good job you!" (Gate 55 group workshop)

"The pupils have still been speaking about some of the things they have learned from all the different topics!" SFA staff (Craigroyston HS sessions)

"The girls who attended explained what they learned during their visit to the rest of the group on the following week. It was really nice to hear them and to chat about it with the rest of them" (Power Up Girls Group)

When asked one thing they took away from the sessions, some young people said:

- "I learned more rules about consent"*
- "How to help friends"*
- "Set and setting"*
- "The effects of drugs"*

Thank you to:

- Caitlin Clearwater for all her great work as Drop-In Services Project Worker.
- Our new Drop-In Project Worker, Alex Kellas, and Jimmy Gordon, our Volunteer Development Worker.
- Our Partners in YPSUS (Edinburgh Young People's Substance Use Service): The Junction, Health Opportunities Team, Circle and ASUS.
- SX Scotland for continuing partnership working around rapid result HIV and syphilis testing at Crew's Drop-in.
- Healthy Respect for continued support around providing pregnancy testing.
- NHS Lothian Healthy Respect and Chalmers Centre for support around C:card services.
- Barnardo's Fit to Work project team @ 525 Ferry Road.
- Dunedin Canmore Youth Projects team and young people in Oxgangs.
- Kaimes School and the other 6 Edinburgh secondary schools we engaged with this year.
- Edinburgh, Napier and Heriot Watt Universities.
- LGBT Youth, Canongate Youth Project, Young Carers and all the youth support agencies we are proud to continue working with.

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Training:

Crew has continued to provide up-to-date and credible information on drugs and drug trends. In 2019-20, the Scottish Government Substance Misuse Unit funded one full time Emerging Trends and Training Coordinator and one part time Training and Communications Officer at Crew. Together this team has delivered training through Scotland's Alcohol and Drug Partnerships, to a diverse range of audiences, including staff in health, housing, youth work, education, social services and the criminal justice sector.

In the last year we achieved several key outcomes:

- We trained almost **900** people, across 72 sessions, with **97%** reporting an increase in confidence and knowledge after training. We also provided input at 8 conferences.
- We responded to the increase in cocaine use and demand for information by producing a new, educational cocaine resource.
- We produced a 2-year drug trend report, providing accessible information on drug trends, including drug-related deaths.
- We reacted quickly to the emergence of COVID-19, creating harm Covid19 and drugs harm reduction resources, collaborating with Health Scotland on health promotion and the creation of a digital drug trends and behaviours monitoring survey.

Crew has also continued to advise several private and public organisations to allow staff to respond to drug trends more effectively. We have submitted written and oral evidence to the Scottish Affairs Select Committee and contributed to Drug Trend Monitoring Groups throughout Scotland whilst working with partners across the UK and Europe.

"Learning materials are excellent. Good environmentally friendly resources. Trainer extremely knowledgeable and friendly, non-judgmental (excellent role model, actually) and you just automatically have trust and faith in them."

"Loved the interactivity, really made an impact for me. I didn't realise just how little I knew."

"Thoroughly enjoyed the course, very informative and has given me confidence to discuss drug-related issues with my client group."

Expert Witness:

In line with our organisational aims and objectives, the Expert Witness team provides unbiased and inclusive independent reports and testimony in drugs cases for the Scottish Court system.

In this way, we reduce harm to individuals and society by providing information for Sheriffs and juries to be able to make informed decisions on cases relating to drugs offences, and assists lawyers to confer with clients and make sensible pleas when we have agreed with the charges. This project is self-funded.

There were 16 new reports in 2019-20 but still 19 cases as 3 were court attendances only, having been carried over from the previous financial year. In total, our experts were cited to appear at court 8 times (this figure includes 2 trial adjournments in 1 case). 18 out of the 19 cases were Scottish Legal Aid Board funded.

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Expert Witness (continued):

Charges included possession, supply, and production. The drugs listed on the indictments were:

Cannabis	15
Cannabis resin	5
Tetrahydrocannabinol	1
Diamorphine	5
Gabapentin	1
Alprazolam	1
Etizolam	3
Cocaine	8
Amphetamine	3

Gross unrestricted income in 2019-20 was **£6,978** compared to **£13,134** in 2018-19.

Step 2 -Advise and Care

Outreach:

Tobacco prevention and harm reduction work in partnership with NHS Lothian at Edinburgh College continued up to September 2019. A Crew Youth Advisor aged under 18 created a new card to promote the new NHS stop smoking support referral pathway to local pharmacies, shared on each of 4 campuses during Freshers Week 2019, and we experienced even higher demand for volunteer peer educator-led open sessions at all Edinburgh College campuses. A sample of **55** students out of a total of **67** who attended these sessions reported:

- **62%** of the students felt they were more likely to remain a non-smoker after the workshops.
- **25%** of the young people who were smokers at the time of the workshop said they were more likely to quit after the sessions.
- **96%** said they felt more aware of the harms of cigarettes in relation to other substances.

Of the total of **100** staff who attended these sessions, or engaged with Crew information stalls during Wellbeing Day and Freshers Week:

- **100%** said they felt more informed about tobacco harms and how to support students who wanted to quit.

We continued to develop and extend our new partnership programme, 'Thrive', working with the Green Team and St Andrew's High School in Coatbridge. We engaged a further 2 groups of 9 young people who were not attending school and facing multiple challenges, delivering an intensive, 11-week environmental, risk, health and wellbeing education programme in Muiravonside Country Park, learning conservation and risk management skills.

- **100%** 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.
- **100%** of the staff involved in the sessions felt they increased their knowledge and confidence around supporting their students.

During 2020-21, once schools re-open, we will be piloting a 'whole class' approach to identify with young people how the benefits of the targeted programme can be shared more widely. We thank the Walter Scott Giving Group for their very generous support to continue to develop this work.

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Outreach (continued)

Crew volunteer peer educators have continued to provide harm reduction information and support with 'Get2gether' a charity running club nights for younger adults living with disabilities, this year including inputs on promoting safer sexual health as well as drug and alcohol harm reduction, and video conferencing inputs as Covid19 restrictions ended club openings during March 2020. Volunteer peer educators have also provided harm reduction information stalls and support at regular Bongo Club events.

Crew provided a full roaming, information, welfare and crisis intervention at Knockengoroch Festival and assisted the TLC welfare team for 2 nights of TRSNMT Festival 2019. Crew reached a total of **4,186** young people at festivals and clubs, delivering **450** Brief Interventions and **117** Crisis Interventions.

- **65%** of 150 young people accessing Outreach festival and club services surveyed reported that they felt safer and more confident to make informed choices around drugs and alcohol sexual health.
- **68%** of young people reported making positive changes in their practice around drugs, drinking alcohol and sexual activity.
- **95%** of 44 young people responding to a survey reported that if they could access a drug checking service to find out what is in your drugs, they would.
- **100%** of the 44 responding said they would do so because they believed it would be safer than not testing.

Steps 3 and 4

Therapy and Recovery Support

Crew Counselling:

2019-20 Highlights included:

- We moved from CORE (Clinical Outcomes in Routine Evaluation) PC to the cloud-based CORE Net, further improving security and our ability to work remotely.
- We appointed two new practitioners, Colin and Bethany, to offer alternative therapies for the drop-in sessions on a Tuesday evening: Mindfulness and Breathe, Move, Relax sessions are now offered along with NADA (National Acupuncture Detox Association) acupuncture
- We secured funding to create and deliver a Self-Compassion course.
- We moved to home working in line with Government guidelines on 23rd March due to the Covid-19 outbreak, with **80%** of existing clients taking up telephone counselling in the first instance.
- We met our **98%** HEAT target of seeing clients for a first contact within 21 days.
- **124** referrals to Crew Counselling; **8** of those were from people affected by another's drug taking (Significant Others). **124** were assessed, **90** were accepted on to the caseload.
- **30** (4 of whom were Significant Others) achieved a planned exit (**42%**) and of these, **12** people achieved planned discharge having stopped their drug use completely, while another **11** had reduced their use of drugs.
- **25 (83%)** reported improved wellbeing, physical and mental health after counselling and **24 (80%)** reported reduced chaos in daily living.

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Crew Counselling (continued)

Client Feedback:

"I have experienced insight into many of my problems at a time in my life when I really needed support. I am leaving the counselling service with a much greater sense of confidence, calm and faith in myself."

"A feeling of greater mental stability. Insight into the impact of the traumas I have been affected by and through that a greater acceptance of myself. A greater affection for my partner and family."

"Ease of access in a time of need – the only health service I have ever been able to access within 1 month of emergency. I have never had to wait for help when I needed it the most with Crew. The staff are the most caring I have experienced in mental health services."

During counselling:

Of a sample of **16** clients surveyed, **13** (81%) of clients were 'very much' satisfied, **2** (13%) were 'quite a bit' satisfied and **1** (6%) was 'moderately' satisfied with the service from Crew Counselling.

Clients identified the following things as positive aspects of Crew's service:

- Regular appointments.
- No judgement.
- Safe and comfortable.
- Welcoming and supportive.
- Talking honestly and frankly with someone.
- Insight into self, emotions and process.

End of Counselling:

Feedback from clients on completion of their therapy (of a sample of **16** clients):

- **15** clients said their counselling was '**extremely helpful**'.
- **1** found it '**moderately helpful**'.
- **11** said they were '**very satisfied**'.
- **1** had '**mixed feelings**'.
- **12** clients said they would **recommend the service to a friend** on the basis of their own experience.

(Please note 4 clients only completed half of the evaluation.)

Three-month follow-up:

Of the **10** clients who participated in a follow-up session 3 months after their counselling ended:

- **60%** had reduced or stopped drug use, and **30%** feel they have more control over drug use.
- **90%** reported improvement in their mental health and **80%** reported improvement in their physical health.
- **100%** said they feel better about themselves.
- **80%** said they have experienced better relationships with others.
- **30%** said they have attended recovery groups.

CREW 2000 (SCOTLAND) (A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Crew Counselling (continued)

Client feedback:

"Crew has been a great stepping-stone in my recovery. It opened the door to a new life for me, for which I will eternally grateful."

Acupuncture and Mindfulness:

82 people attended Ear Acupuncture sessions and **33** people attended Mindfulness sessions.

Of a sample of 14 people, **79%** said their substance misuse had stabilised or stopped and **21%** said it had reduced. **79%** said they can manage their cravings more effectively.

Client feedback:

*"This has been really helping me!"
"Substance use has stabilised "moving towards" stopped."*

Impact and Value:

Scotland's rate of drug related death is higher than in other UK countries. Current drug treatment services in Scotland are primarily focused on people who use opiate or depressant drugs such as heroin and alcohol. We are the only specialist stimulant drug treatment service funded by a local authority Alcohol and Drug Partnership.

Our strategy is to use our resources where they are needed most to ensure we make a difference:

- None of our work would be possible without our volunteers, a diverse group of people bringing deep knowledge, extensive experience and strong skills to enhance and develop our services to people in need.
- We encourage staff to continuously develop their skills and knowledge and we pay above the living wage to ensure we recruit and retain high calibre people.
- We work collaboratively with individuals and key partner organisations to ensure we are open to challenge and development to improve.

Volunteer feedback:

"You probably hear it all the time but your investment in your volunteers really is life changing. The support I got from everyone around me through helping others in the Drop-in and outreach helped me realign my priorities and focus on the important things. For me it was getting back together with my partner who also became a volunteer. I proposed on the big wheel at a festival between shifts we were working!! We were offered a Crew ceremony which we declined but have slightly regretted since :)"

I have since changed jobs and am now a Support for Learning Teacher. My partner and I live in xxxxx with our two children and (other than being in lockdown) are all very happy and I wanted to say thank you for your part you all have played in that." (Crew Volunteer 2020).

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Impact and Value (continued):

Crew volunteer peer educators provided **1,980** hours of work 2019-20. According to https://www.volunteerscotland.net/media/254583/guidance_calculating_the_economic_value_of_your_volunteers.pdf, this is the equivalent of 56.57 full time working weeks, which multiplied by the mean weekly wage for the City of Edinburgh (£623.30), gives an overall economic value alone of **£35,261**.

Our Values

Accepting: 'non-judgmental, unconditional positive regard'

Genuine: 'being genuine and real with each other'

Empathic: 'walking in someone else's shoes as if they were your own'

We strive to put these values into practice with everyone who accesses Crew services, everyone we work with and everyone within the volunteer and staff team:

- We encourage staff to continuously develop their skills and knowledge and we pay above the living wage to ensure we recruit and retain high calibre people.
- We seek to empower people to make positive choices about their own lives. We neither condemn nor condone drug use, but we know harm and stigma can be reduced.
- We value the involvement of people in the decision-making structures of the organisation. Crew will ensure that any person who wants to have their say in the work of the organisation will have the opportunity, support and training required to do so.
- We value the chance to reflect upon our work and to make improvements for the future.
- We value human dignity and are committed to recognising, accepting and seeking to understand the emotions, troubles and concerns of others to support people to accept themselves and find their own way forward.
- We value everyone who works for Crew and are committed to supporting their professional needs and development.
- We value being genuine and real with each other and seek to address concerns or differences we experience with another person by challenging the behaviour not the person.

Crew's Long-Term Outcomes:

1. Health inequalities associated with drug use and sexual health are reduced.
2. Harm to individuals and society associated with drug use is reduced.
3. Physical and mental well-being improves.

CREW 2000 (SCOTLAND) (A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Financial review

For the year ended 31 March 2020, Crew achieved a total income of £396,602 against a budgeted £410,265. The charity recorded a deficit for the year of £3,361 (2019 – surplus of £26,318). As at 31 March 2020 the charity held unrestricted reserves of £162,857 (2019 - £165,079) and restricted reserves of £12,121 (2019 - £13,260).

Our Fundraising Strategy 2017-20 identifies the following recommendations and priorities for action:

- 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.
- Maintaining positive, open relationships with funders and potential partners is key to sustaining existing support in this context.
- The case for seeking unrestricted income is stronger than ever and we need to identify more sources with medium to high growth potential.

Priorities for 2017-20:

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

Funding sources:

Our principal funders for 2019-20 were:

- City of Edinburgh Council: Edinburgh Alcohol and Drug Partnership (ADP), Communities and Families and NHS Lothian Health Promotion Service (£185,125 or 47% of total income).
- Scottish Government: Drugs Policy Unit (£101,645 or 26% of total income)
- Grant funding (£53,406 or 13% of total income)

City of Edinburgh Council funding supports Edinburgh-based outreach, advice and support for young people from our Cockburn Street Drop-in shop, and our in-depth counselling service. NHS Lothian funded a Tobacco Prevention project at Edinburgh College. Scottish Government funding supported national emerging trends work and our core operation which manages all grant funded projects and partnership work. Grant funded projects included the Walter Scott Giving Group (£10,000) for the 'Thrive' schools Outreach work, Tudor Trust (£15,000) supported our work with volunteers and Corra Foundation (£28,406) match-funded our Drop-in outcomes.

Other income includes:	2019-20	2018-19
Expert Witness	£6,978	£13,134
Training, presentations and consultancy	£23,527	£11,349
Training materials and information production	£499	£1,753
Welfare	£2,000	£4,320
Room hire	£3,138	£2,244
Fundraising, donations and gifts	£5,507	£4,399
Small Trust donations	£13,000	£37,950
Film location fees	£750	nil
Bank interest	£142	£103
Total	£55,541	£75,252

CREW 2000 (SCOTLAND) **(A COMPANY LIMITED BY GUARANTEE)**

DIRECTORS' REPORT (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2020**

Funding sources (continued)

We thank Julie Christie; Chris Sagar; our anonymous donors; the Walter Scott Giving Group; the M E Swinton Paterson Charitable Trust; the Robert Haldane Smith Charitable Foundation; the Irving Memorial Trust; the Souter Charitable Trust; the JTH Charitable Trust; the Isabella Memorial Trust; the James Inglis Testamentary Trust; the Harpan Trust; the Walker Family Charitable Trust; the Nancie Massey Charitable Trust and the Place Hotels Group.

Reserves

Crew revised its reserves policy during 2018-19 to retain at least 3 months (rather than 2 months previously) of annual expenses in reserve so as to strengthen our resilience as a charity and to maintain financial sustainability. Our reserve level will enable us to manage project and facility wind-up costs and any unexpected loss of income sources. We have secured sufficient unrestricted income in reserves to cover 4.7 months running costs in order to fully manage any unexpected change or uncertainty and to allow vital project work to continue in 2020-21.

Banking

Crew requires two institutions at all times to avoid breaching the £85,000 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.

Future plans

We will continue to evaluate, reflect and learn in order to improve the quality and impact of our services, informed by the lived experience and expertise of people using our services, volunteers and partners. Priorities for development include:

- Research into the lived experiences of young people who do not attend school in relation to drugs, including alcohol, and contributing to the development of national guidance on early intervention and prevention of harm, including peer education.
- Continuing to develop the 'Thrive' interactive environmental, wellbeing and skills building programme in partnership with the Green Team.
- Continuing to develop the input of Crew Youth Advisors to Crew decision-making.
- Implementing our new digital communications strategy.
- Contributing to discussions on the development of a safer night-time economy and drug testing in Scotland.
- Contributing to the development of a Scottish Drugs and Psychoactive Substances Forensic Centre for Excellence.
- Continuing to contribute to European, national and local drug trend monitoring groups and the Police Scotland Statement of Opinion (STOP) drug trends bulletin, sharing early warnings and appropriate harm reduction on the Crew website.
- Maintaining our commitment to the LGBT Charter and reviewing our existing Equalities and Stereotyping Policies (last reviewed in 2018) to keep challenging ourselves to work to widen access, particularly for those facing oppression and stigma. We will establish a new Sub Committee of the Board to guide this work, drawing from the beginning upon lived and living experience.

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Structure, governance and management

Crew 2000 (Scotland) is a company limited by guarantee, incorporated on 20th June 1997 and registered as a Scottish Charity in 1992. The company has obtained permission from the Registrar of Companies to omit the word 'limited' from the company name. The company is governed by its Memorandum and 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 from 1 April 2019 to the date of this report were:

Elizabeth Brodie

Malcolm Bruce

Emma Doyle

Kevin Craik

Richard Armstrong Muir

Sylvia Day (Resigned 25 February 2020 and subsequently re-appointed 15 April 2020)

Gemma Smith (Resigned 25 February 2020 and subsequently re-appointed 15 April 2020)

Christopher Campbell (Appointed 3 September 2019)

David Murdie (Appointed 3 September 2019)

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 "Directors Elected by Volunteers" for one year with full director/trustee responsibility, ensuring accountability to the larger group of volunteers who are also stakeholders in Crew. The policy for appointment of non-volunteer directors is that candidates are nominated for the position and then subject to approval by an ordinary resolution at the Annual General Meeting.

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 31 March 2020 the Board had 7 members (7 in March 2019). However, on 15 April 2020, the two Crew volunteer directors were re-appointed to the Board.

The Crew Board meets every two months (six meetings in 2019-20) and is responsible for strategic direction and policy. There are sub-committees for Human Resources and Finance which are supported by the Chief Executive.

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

The Board conducts a regular review of the major risks to which the charity is exposed and the risk register was last reviewed in May 2020. No risks identified in 2019-20 were deemed to have both 'high likelihood' and 'high impact', however we have assessed Covid19 and the UK leaving the European Union as 'high impact' and 'high likelihood'. No financial risks were identified as 'highly likely', and those with 'high impact' had good mitigation. Directors are currently reviewing our Fundraising Strategy 2017-20 with input from the Wednesday Group LLP TWG 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.

CREW 2000 (SCOTLAND)

(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Structure, governance and management (continued)

In March 2020, the charity took steps (in line with government advice) to help contain the outbreak of COVID-19, including the suspension of all physical gatherings such as our Drop-In and Counselling services and the temporary closure of our office premises. We have had to curtail how we operate, with staff being able to work from home. Whilst some staff have moved onto the government retention scheme, the charity has been able to maintain its charitable services. We have been able to continue some of our activities using online media for keeping in touch and for online activities.

The Directors are monitoring income and expenditure closely and will take measures to mitigate the impact of COVID-19 on the charity's free reserves. We have continued to conduct Board meetings online. The outbreak will undoubtedly result in a reduction of our fundraising income during 2020/21, with the cancellation and postponement of some of our fundraising events. At this stage, it is difficult to assess the full impact of the virus on the long-term future and activities of the charity, though we remain confident that we get through any potential impacts due to sufficient reserves and with future plans to mitigate any reduction in income long term and by seeking new opportunities, especially around our digital offerings.

Post Balance Sheet events and Going Concern

The Directors have reviewed the financial position and financial forecasts, taking into account the levels of reserves and cash, and the systems of financial control and risk management. As a result of this, the Directors believe that the charity is reasonably placed to manage financial and operational risks successfully.

The Directors have considered that the impact of COVID-19 as highlighted above, may have a significant impact on the finances of the organisation. The budget for 2020-21, which was approved by the Board in March 2020, highlighted a deficit of £47,700. In June 2020, this was reviewed. Factors considered in this review included:

- an estimated reduction in some income streams due to lockdown or events and activities being postponed or cancelled.
- the government job retention scheme.
- being successful in receiving additional grants as a result of COVID-19.
- savings from some activities being closed.

In general terms, this early review found that the overall effect on the original budgeted deficit was not significant. It is also forecast that the charity will have a reasonable level of cash available to cover this expected deficit. However, as a result of the continuing uncertainty surrounding COVID-19, the Board will continue to monitor this situation regularly.

Accordingly, the Directors have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. As a consequence, they continue to support the going concern basis in preparing the financial statements.

Auditor

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

**CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020**

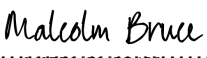
Disclosure of information to auditor

Each of the directors have 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.

Small company provisions

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

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

DocuSigned by:

.....849EE81F94BD45C.....
Malcolm Bruce
Director

28th July 2020
Date:

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2020

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 Practise).

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 period.

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 (FRS 102);
- make judgments 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 charitable company will continue in business.

The directors are responsible for keeping adequate 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. 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.

In so far as the Directors are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

CREW 2000 (SCOTLAND) (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF CREW 2000 (SCOTLAND)

Opinion

We have audited the financial statements of Crew 2000 (Scotland) (the 'charitable company') for the year ended 31 March 2020 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, including Financial Reporting Standard 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 2020 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the directors' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CREW 2000 (SCOTLAND) (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF CREW 2000 (SCOTLAND)

Opinions on other matters 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' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate and proper accounting records have not been kept 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 directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of directors' responsibilities set out on page 16, the directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

**CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES AND MEMBERS OF CREW 2000 (SCOTLAND)**

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control:
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES AND MEMBERS OF CREW 2000 (SCOTLAND)**

Use of our report

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 Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and 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 the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

DocuSigned by:
Ralph C Tiffin 28 July 2020
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**Chartered Accountants
Statutory Auditor**

**Clifton House
Craigard 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 & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Unrestricted funds £	Restricted funds £	Total 2019 £
Income from:							
Donations and legacies	3	20,142	-	20,142	42,349	-	42,349
Charitable activities	4	26,423	349,895	376,318	28,010	359,006	387,016
Investment income	5	142	-	142	103	-	103
Total income		46,707	349,895	396,602	70,462	359,006	429,468
Expenditure on:							
Charitable activities	6	15,755	384,208	399,963	29,056	374,094	403,150
Net income/ (expenditure)		30,952	(34,313)	(3,361)	41,406	(15,088)	26,318
Transfers between funds		(33,174)	33,174	-	(21,792)	21,792	-
Net movement in funds		(2,222)	(1,139)	(3,361)	19,614	6,704	26,318
Reconciliation of Funds							
Fund balances at 1 April 2019		165,079	13,260	178,339	145,465	6,556	152,021
Fund balances at 31 March 2020		162,857	12,121	174,978	165,079	13,260	178,339

The above results relate to continuing operations

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

The accompanying notes on pages 24 to 33 form part of these financial statements.

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31 MARCH 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	10	2,679	4,092
Current assets			
Debtors	12	29,784	37,036
Cash in hand and at bank		201,906	182,856
		231,690	220,162
Creditors: amounts falling due within one year	13	(59,391)	(45,915)
Net current assets		172,299	174,247
Total assets less current liabilities		174,978	178,339
The funds of the charity:			
Restricted funds	16	12,121	13,260
Unrestricted funds		162,857	165,079
		174,978	178,339

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

28th July 2020

These financial statements were approved by the Board of Directors on

DocuSigned by:

 F6911087B9F244C:.....

Kevin Craik
 Finance Director

Company Registration No. **SC176635**

The accompanying notes on pages 24 to 33 form part of these financial statements.

CREW 2000 (SCOTLAND)

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Company information

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

1.1 Accounting convention

These financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, 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 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).

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.

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 the next 12 months. Accordingly, the directors continue to adopt the going concern basis of accounting in preparing the financial statements as explained in detail on page 15 (see Post Balance Sheet events and Going Concern).

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 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 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.

Income from charitable activities is recognised as it becomes receivable and represents amounts receivable for services provided by the charity. Investment income is recognised when receivable.

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

Accounting policies (continued)

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. 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 fundraising. 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	33.33% 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 Cash and cash equivalents

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

1.8 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs. 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.

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

Accounting policies (continued)

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.

1.9 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.

1.10 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.

1.11 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Rentals payable under operating leases, including any lease incentives received, are charged to the Statement of Financial Activities on a straight-line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

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

3. Donations and legacies

	2020	2019
	£	£
Donations and gifts	20,142	42,349
	<u> </u>	<u> </u>

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

4. Income from Charitable activities

	2020	2019
	£	£
Charitable activities	36,142	32,800
Grants receivable	340,176	354,216
	<u>376,318</u>	<u>387,016</u>
Analysis by fund:		
Unrestricted funds	26,423	28,010
Restricted funds	349,895	359,006
	<u>376,318</u>	<u>387,016</u>

Charitable income

Included within income from charitable activities is £340,176 (2019 - £354,216) of grant funding received from the following sources:

	2020	2019
	£	£
Edinburgh Alcohol & Drugs Partnership Counselling Service Consortium	130,173	130,173
Scottish Government Drugs Policy Unit	101,645	87,502
Edinburgh Alcohol & Drugs Partnership SLA	49,147	41,063
Scottish Government Section 10 Core	-	-
NHS Lothian	5,805	9,959
Corra Foundation (formerly Lloyds TSB Foundation for Scotland)	28,406	48,029
The Robertson Trust	-	16,000
Big Lottery Fund	-	6,490
The Tudor Trust	15,000	15,000
The Walter Scott Trust	10,000	-
	<u>340,176</u>	<u>354,216</u>

5. Income from Investments

	Unrestricted	2020	Unrestricted	2019
	funds	£	funds	£
	£		£	
Interest receivable	142	142	103	103

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

6. Expenditure on Charitable activities

	2020	2019
	£	£
Staff costs (note 8)	304,216	274,530
Depreciation and impairment	3,886	2,112
Direct service costs	28,886	37,837
	<u>336,988</u>	<u>314,479</u>
Support costs (see below)	61,029	82,927
Governance costs (see below)	1,946	5,744
	<u>399,963</u>	<u>403,150</u>
Analysis by fund:		
Unrestricted funds	15,755	29,056
Restricted funds	384,208	374,094
	<u>399,963</u>	<u>403,150</u>

	2020	2019
	£	£
Support costs comprise:		
Project costs	21,486	35,083
Information production	-	-
Occupancy costs	19,708	19,659
Energy	5,013	4,281
Maintenance	14,822	23,904
Bad Debt write-off	-	-
	<u>61,029</u>	<u>82,927</u>

	2020	2019
	£	£
Governance costs comprise:		
Audit fees	1,100	1,100
Accountancy fees	(80)	2,820
Other expenses	926	1,824
	<u>1,946</u>	<u>5,744</u>

7. Directors

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

Three 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 £200.

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

8. Employees

Number of employees

The average number of employees by head count during the year was:

	2020	2019
	Number	Number
Project	10	10
Sessional workers	3	5
Administration	1	1
Management	2	1
	<u>16</u>	<u>17</u>

	2020	2019
	£	£
Employment costs comprise:		
Wages and salaries	272,437	244,287
Social Security costs	18,263	16,150
Employer's contribution to defined contribution pension schemes	13,516	14,093
	<u>304,216</u>	<u>274,530</u>

Included within employment costs is £9,256 (2019 - £12,015) in relation to sessional workers.

There were no employees whose annual remuneration (which includes gross salary, employer's national insurance contributions and employer's pension contributions) was £46,000 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
FOR THE YEAR ENDED 31 MARCH 2020

10. Tangible fixed assets

	Fixtures, Fittings & equipment £	Leasehold improvements £	Computer equipment £	Total £
Cost:				
At 1 April 2019	7,449	29,260	25,514	62,223
Additions	1,070	-	1,403	2,473
Disposals	(2,574)	-	(2,533)	(5,107)
	<u>5,945</u>	<u>29,260</u>	<u>24,384</u>	<u>59,589</u>
At 31 March 2020	<u>5,945</u>	<u>29,260</u>	<u>24,384</u>	<u>59,589</u>
Depreciation and impairment:				
At 1 April 2019	5,147	29,260	23,724	58,131
Charge for the year	2,421	-	1,465	3,886
Relating to disposals	(2,574)	-	(2,533)	(5,107)
	<u>4,994</u>	<u>29,260</u>	<u>22,656</u>	<u>56,910</u>
At 31 March 2020	<u>4,994</u>	<u>29,260</u>	<u>22,656</u>	<u>56,910</u>
Net book value:				
At 31 March 2020	<u>951</u>	<u>-</u>	<u>1,728</u>	<u>2,679</u>
At 31 March 2019	<u>2,302</u>	<u>-</u>	<u>1,790</u>	<u>4,092</u>

11. Financial instruments

	2020 £	2019 £
Carrying amount of financial assets		
Measured at amortised cost	225,901	213,845
	<u>225,901</u>	<u>213,845</u>
Carrying amount of financial liabilities		
Measured at amortised cost	11,456	22,236
	<u>11,456</u>	<u>22,236</u>

12. Debtors

Amounts falling due within one year:

	2020 £	2019 £
Trade debtors	23,742	30,739
Other debtors	253	250
Prepayments and accrued income	5,789	6,317
	<u>29,784</u>	<u>37,306</u>
	<u>29,784</u>	<u>37,306</u>

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13. Creditors: amounts falling due within one year:

	Note	2020 £	2019 £
Other taxation and social security		5,372	4,895
Deferred income	14	42,563	18,784
Trade creditors		4,104	3,479
Other creditors		2,208	2,135
Accruals		5,144	16,622
		59,391	45,915
		59,391	45,915

14. Deferred income

	2020 £	2019 £
Opening balance	18,784	11,675
Received in year	42,563	18,784
Released in year	(18,784)	(11,675)
	42,563	18,784
	42,563	18,784

Deferred income relates to funding received in the 2019/20 financial year for which entitlement falls in the 2020/21 financial year.

15. Retirement benefit scheme

Defined contribution schemes

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 the statement of financial activities in respect of defined contribution schemes was £13,516 (2019 - £14,093).

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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:

	Balance at 1 April 2019	Movement in funds			Balance at 31 March 2020
	£	Income	Expenditure	Transfers	£
		£	£	£	£
Crew Core	-	42,752	(55,904)	13,152	-
Crew Support Services	4,223	130,173	(125,871)	-	8,525
Outreach	-	22,685	(28,075)	5,390	-
Info, Advice & Support	914	97,092	(109,302)	14,632	3,336
ET & NPS	8,123	57,193	(65,056)	-	260
	<u>13,260</u>	<u>349,895</u>	<u>(384,208)</u>	<u>33,174</u>	<u>12,121</u>

The Crew Core fund represents funding received to part cover salary costs for the CEO and the Services & Finance Officer, as well as other Core costs.

The Crew Support Services fund relates to funding received to provide the Crew Counselling service. The Outreach fund is for the provision of funded outreach, crisis intervention and welfare services.

The Info, Advice and Support Fund relates to funding received to cover the delivery costs of the Drop-in service,

The ET & NPS fund relates to income received for the provision of the Emerging Trends and Training service.

Transfers into restricted funds relate to contributions from unrestricted reserves towards the costs of restricted fund projects.

17. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2020 are represented by:			
Tangible assets	2,679	-	2,679
Current assets/ (liabilities)	160,178	12,121	172,299
	<u>162,857</u>	<u>12,121</u>	<u>174,978</u>

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17. Analysis of net assets between funds (continued)

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2019 are represented by:			
Tangible assets	4,092	-	4,092
Current assets/ (liabilities)	160,987	13,260	174,247
	<u>165,079</u>	<u>13,260</u>	<u>178,339</u>

18. Operating lease commitments

	2020	2019
	£	£
Not later than one year (land & buildings)	17,520	17,520
Later than one year but not later than five years (office equipment)	2,080	3,328
	<u>19,600</u>	<u>20,848</u>

During the year, lease payments amounting to £18,768 were recognised as an expense.

19. Control

The charity is controlled by the Trustees.

20. Related party transactions

Remuneration of key management personnel

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

	2020	2019
	£	£
Aggregate compensation (includes gross salary, employer's national insurance contributions and employer's pension contributions)	58,700	47,717
	<u>58,700</u>	<u>47,717</u>

No guarantees have been given or received.