

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 2021

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 16 December 2020) Gemma Smith (Resigned 16 December 2020) Christopher Campbell (Resigned 30 July 2020) David Murdie
Charity Number	SC021500
Company Number	SC176635
Registered office	32 Cockburn Street Edinburgh EH1 1PB
Auditor	McLachlan Tiffin Clifton House Craigard Road Crieff PH7 4BN

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

The directors present their annual report and the financial statements for the year ended 31 March 2021.

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

Chief Executive's Report

Crew's mission is to reduce drug and sexual health related harms and stigma, improving mental and physical health without judgement.

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 'BIs': 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, delivered at the Crew Drop-in advice and information shop in central Edinburgh, our new Digital Drop-in and FREE TEXT service or via Outreach at events including music festivals
- Training and capacity building with external organisations to increase workers' 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, our new Digital Drop-in and FREE TEXT service
- Welfare provision and crisis support at music festivals, events and club nights
- Telephone support
- 'Check It Out' self-assessment tool and app
- Expert Witness Court Service

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

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

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Strategic priorities

Following our 2019 strategic review, our priorities to achieve our mission 2020-2024 are:

1. **Visibility and influence** – raise public awareness of Crew and our specialist expertise so that we develop our reputation as a trusted source of information, support and advice around reducing drug related harm in Scotland and beyond; effectively influence policy, legislation and practice.
2. **Inclusiveness and social justice** – be an accessible and inclusive community hub and a strong advocate for social justice and challenging stigma; widen access to our services and put the voices of people who come to Crew at the heart of service development.
3. **Communications and digital** – maintain and improve our online and physical resources and support; develop a stronger social multi-media presence targeted in particular to young people and decision-makers.
4. **Fundraising and income generation** – identify new sources of income, including digital fundraising, and increase our unreserved funds to sustain and develop Crew services.

Key Partners:

- Drug and Alcohol Partnerships; Edinburgh Psychological Therapies Alliance; Substance Use Network Edinburgh
- Scottish Government Drugs Directorate
- Scottish Government Alcohol and Drug National Support Team and Contingency Planning Group (drugs including alcohol)
- 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 (YPSUS, including the NHS Lothian Adolescent Substance use Service Health Opportunities Team, the Junction, Circle Scotland)
- Public Health England National Intelligence Network, Drug Harms Assessment and Response Team
- Scottish Drug Policy Conversation

Achievements and Performance

Step 1:

Drop-in

"I am now more aware of the effects of drugs and specifically how to support a friend who is on drugs and having a difficult time."

It's been the most challenging year and one of the busiest - our key achievements this year included:

- offering new kinds of information and support services on 300 out of 303 days (237 Digital Only Drop-ins, 47 Covid19 physically-distanced self-service doorway kiosks and 16 fully open days);

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- connecting with **3,792** people, for information, signposting, advice or support (**91%** or 3446 were **aged between 12 and 25 years**);
- receiving **413** people at our self-service doorway kiosk, started in August 2020;
- establishing a new 'Digital Drop-In' with dedicated email, extended use of Instagram and a new FREE TEXT service;
- providing support for over **50** people including young people part of Barnardo's' Fit to Work programme and **4** vulnerable young people accessing ongoing 1-2-1 support around their drug use;
- running workshops for Barnardo's' Fit to Work and Get2gether;
- consulting **44** young people about the support, drugs and sexual health information they would like to experience in the future (top vote being workshops for young people about harm reduction and mental health);
- working with our volunteer peer educators, our Crew Outreach Coordinator and **3** universities (Heriot Watt, Queen Margaret University and Napier University) we delivered a drugs harm reduction and mental health webinar, new student sexual health and harm reduction packs provided for **3,025** first year students in university accommodation;
- maintaining partnerships with Chalmers, Healthy Respect, SX Scotland, Lothian Association of Youth Clubs, LGBT Youth Scotland, Kaimes School, Dean and Cauvin Trust (residential support for young people), Action for Children and our partners in the Young People's Substance Use Services network (The Junction, Circle, Adolescent Substance Use Services, thanks also to Health Opportunities Team);
- training 13 frontline staff;
- recruiting **11** new peer volunteers and providing training in brief interventions, drugs awareness, harm reduction and peer support, also CPD on Digital Communications and Take Home Naloxone;
- starting a new project with Chalmers Sexual Health Centre Youth Team, running regular community-based outreach stalls where young people are, engaging with **84** young people in March 2021 alone;
- developing a **Take Home Naloxone** service in partnership with Scottish Drugs Forum, Scottish Families affected by Drugs and NHS Lothian Harm Reduction Team for launch in April 2021.

We made physical changes, installing counter shields, reducing paper and taking out all furnishings which could not be wiped down to be cleaned. To ensure COVID19 safety, we provided World Health Organisation infection control training links for staff and volunteers, ongoing volunteer bulletins with mental health self care tips and news, and robust, dynamic risk assessments and reviews for every stage of re-opening and operating.

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From evaluations and responses from group work or event participants, survey participants, we assessed that

89% of 12-25yr olds reported feeling safer and more confident to make informed choices around drugs including alcohol and sexual health (n=11)

77% of 12-25yr olds in contact with drop-in report making positive changes around drugs including alcohol and sexual health (n=30)

89% of 12-25yr olds reported greater confidence to support their friends (n=9)

78% of young people reported increased confidence to access services like the Crew Drop-In (n=9)

Training

This year has been the busiest year ever for our training team. 2020/21 is the first year Crew was funded for the full-time post of Training and Communication Officer, as well as Emerging Trends and Training Coordinator. Despite the pandemic, together the team has delivered **39** training courses.

The majority of these were delivered using new digital technologies and the change to remote working has allowed us the opportunity to develop new webinar programs, reaching thousands of people from around the world.

- We piloted live-streamed harm reduction advice to an online nightclub event
- We trained over **1,000** people, across 39 sessions, with **98%** reporting an increase in confidence and knowledge after training.
- We expanded our collection of resources by developing new harm reduction booklets on **MDMA, cannabis and benzos**.
- We produced an **annual drug trend report**, providing accessible information on drug trends, drug-related deaths and the impact of COVID-19.

Crew has also continued to provide drug-related advice and consultancy and we have worked in collaboration with Public Health Scotland, the Scottish Prison Service, Drug Trend Monitoring Groups and Alcohol and Drug Partnerships across Scotland.

“Loads of great info, up to the minute stats and a balanced perspective of an emotive topic. Thanks. It was great. Keep up the good work!”

“Really well structured and paced training, maintained engagement of participants through encouraging active participation.”

“The course was brilliant - really useful and gave lots of good information and a great update of the current drug trends generally and also specific to my local area - thank you.”

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Step 2:

Outreach and Volunteering

During 2020-21, volunteer input was limited by the ongoing pandemic, affected by both the lack of 'physical' drop in shifts and the suspension of outreach work. As we adjusted to operating remotely rather than face-to-face, for most of the year we focused on keeping in touch with volunteers rather than relying on their input to deliver services.

Many volunteers continued to find new ways to have a positive impact and reduce drug harm despite the restrictions of lockdown:

10 Crew volunteers took part in 'Scotland's Virtual Kiltwalk Weekend' in September 2020, a physical-distanced event raising over £10,000 including matched funding from the Hunter Foundation.

Volunteers continued to provide drugs and sexual health information to people with disabilities and other support needs in partnership with *get2gether*, an independent community group for people who identify as having disabilities. This year saw a shift from input at events and face-to-face groupwork to instead running regular sexual health discussion groups online throughout lockdown. This continued to address the needs of a client group often missed out by other services while also helping to combat the sense of isolation and lack of social contact people many were, and are, experiencing during a particularly difficult time. Huge thanks to Sylvia, Kaz and all the other volunteers who have supported this work.

<https://get2gether.org.uk/kaz-is-becomingvisible/#page-content>

Secondly, one of our volunteers helped to create a valuable resource to help people with stress and promote self-care during lockdown: a set of brilliant ready-to-colour illustrations.

<https://www.crew.scot/covid-creative-calm/>

By the last quarter of the year, the volunteer programme was back up and running with the launch of our new *Empowering Peers* project, providing a renewed focus on recruiting 18 to 25-year-olds and acknowledging the role volunteering can play in building employability skills and a sense of playing a positive role within the local community. Work was also ongoing to identify how volunteers can contribute remotely, even as we prepared for the resumption of face-to-face services, including replicating good practice developed through the online *get2gether* groups and further developing the 'digital drop in'. We continue to ensure volunteer peer educators have a key role to play in promoting online services, building capacity and reviewing and developing of new services.

Most importantly, the last quarter of 2020-21 we saw the resumption of recruitment, with 11 new volunteer peer educators mid-way through our new, online 'Empowering Peers' volunteer induction training. As we move into 2021-22, we look forward to working with these new volunteers, welcoming back some familiar faces, and ensuring that volunteer peer educators continue to play a key role in promoting harm reduction across Scotland.

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Expert Witness:

The Expert Witness team provides independent, informed reports and testimony in drugs cases for the Scottish Courtsystem.

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 proportionate pleas when we have agreed with the charges. This project is self-funded.

The Expert Witness team were instructed to provide **11** court reports in 2020-21. 10 out of the 11 cases were Scottish Legal Aid Board funded.

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

Cannabis	6
Cannabis resin	2
Tetrahydrocannabinol	1
Diamorphine	3
Etizolam	3
Cocaine	5
MDMA	1

During the COVID-19 pandemic many trials were put on hold, and although our Expert Witness team were cited to attend court during 2020-21, no attendances took place due to adjournments. There were warnings of a backlog of trials already building before the pandemic and these could now take many years to clear.

Gross unrestricted income in 2020-21 was **£2,750** compared to **£6,978** in 2019-20.

Step 3:

Crew Counselling

- Crew's Counselling Service has been working from home and offering a remote counselling service for the duration of 2020/21 due to the Covid-19 pandemic
- We quickly established remote working protocols and procedures and began offering telephone counselling to existing clients by the second week of April 2020. **80%** of existing clients took up telephone counselling in the first instance
- We established online (video) counselling service via **NHS Attend Anywhere** platform, thanks to support from Scottish Families Affected by Drugs and began offering clients the choice of online (video) or telephone counselling from June 2020
- Preparations for DAISy (Drug and Alcohol Information System) – a new Scottish Government database.
- Online forms – our forms are going LIVE! Again a lot of work has gone into bringing this to fruition, but any time now we will have various counselling forms available online for our clients to easily access and submit.

Achievements

- We achieved an average **77% attendance rate** for counselling sessions, **6% non-notified non-attendance rate**

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DIRECTORS' REPORT (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2021**

- We reached **89%** of our HEAT target of seeing clients for a first contact within 21 days. *{This reduced target is due to staff shortages and reduced capacity during 6 months of the year, plus the impact of Covid19 in the first two months of the year}*
- By the end of the year, our referrals had increased by **39%** from Quarter 3, **56%** from Quarter 2 and **257%** up from Quarter 1 (beginning of Covid19 pandemic and start of setting up remote counselling)
- **70** referrals to Crew Counselling; **4** of those from people affected by another's drug taking
- **63** people assessed, **43** new clients were accepted on to the caseload
- **61%** achieved a planned exit, **37%** of whom achieved planned exits having stopped their drug use completely, while another **46%** had reduced their use of drugs
- **100%** reported improved wellbeing, physical and mental health after their counselling
- **96%** reported reduced chaos in daily living

"I think it is very helpful to have a non-judgemental space which is very beneficial."

"It was good to have someone to speak to who was un-biased"

"My paranoia has gone, my sleeping is better, my mental health is better. I am financially in a stronger position than I have been in years."

Three-month follow-ups

Of the **11** clients who participated in a follow-up session 3 months after their counselling ended:

- **18%** had reduced or stopped drug use, **36%** felt they had more control over drug use and **27%** had continued their abstinence
- **91%** reported improvement in their mental health and **45%** reported improvement in their physical health
- **91%** said they feel better about themselves
- **82%** said they have experienced better relationships with others
- **18%** said they have attended recovery groups

Client feedback:

"It was very helpful, I was in a very bad period at the time with my relationship, so it really helped me to survive"

Step 4:

Breathe, Move, Relax

- From the end of April 2020, we moved our Breathe, Move, Relax sessions online via Crew's Facebook page and Instagram
- Weekly sessions ran during April-June, a total of **13** videos, with an average of **380** views per video
- Session themes were: Sleep, Anxiety, Self Compassion, Energy Booster and Reducing joint tension
- Maximum views per video for the period reached **776** during the height of the pandemic
- We achieved **2,662** total views for 1st quarter of 2020/21
- Breathe, Move, Relax sessions totalled **3,851** views during the first three quarters of 2020/21
- We then switched to pre-recorded videos and assessing the options for Zoom sessions

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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

Our Values are to be:

- Accepting: "non-judgemental, unconditional positive regard"
- Genuine: "being genuine and real with each other"
- Empathic: "walking in someone else's shoes as if they were your own"
- Justice-focussed: "acting to change the balance of power towards justice, equality and human dignity"
- Accountable: "we trust in our courage to own mistakes and learn from them; we are realistic about what we commit to do, and we do it"

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 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, constructively.

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

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Financial review

For the year ended 31 March 2021, Crew achieved a total income of £387,382 against a budgeted £383,826. The charity recorded a surplus for the year of £15,079 (2020 – deficit of £3,361). As at 31 March 2021 the charity held unrestricted reserves of £171,600 (2020 - £162,857) and restricted reserves of £18,457 (2020 - £12,121).

Our Fundraising Strategy 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 include:

- 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 2020-21 were:

- City of Edinburgh Council: Edinburgh Alcohol and Drug Partnership (ADP), Communities and Families and NHS Lothian Health Promotion Service (£144,734 or 37% of total income).
- Scottish Government: Drugs Policy Unit (£123,952 or 32% of total income)
- Grant funding (£65,198 or 17% 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 (£144,734). 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, the Gannochy Trust and the British Humane Association (£12,500) supported our work with volunteers and Corra Foundation (£30,406) match-funded our Drop-in outcomes. Additionally, City of Edinburgh Council provided an unrestricted Covid19 Business Support Grant (£17,500).

Other income includes:	2020-21	2019-20
Expert Witness	£2,750	£6,978
Training, presentations and consultancy	£19,669	£23,527
Training materials and information production	£851	£499
Welfare	£0	£2,000
Room hire	(£67)	£3,138
Fundraising, donations and gifts	£13,297	£6,257
Small Trust donations	£16,900	£13,000
Bank interest	£30	£142
Total	£53,430	£55,541

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Funding sources (continued)

We thank the Walter Scott Giving Group, Gannochy Trust, British Humane Association, Robert Haldane Smith Charitable Foundation; the Souter Charitable Trust; the JTH Charitable Trust; the Isabella Memorial Trust; the James Inglis Testamentary Trust; the Walker Family Charitable Trust; the Murdoch Forrest Charitable Trust; the RKT Harris Charitable Trust; The Hunter Foundation and Kiltwalk Trading Company Ltd; the Lothian Association of Youth Clubs ('LAYC'); DSMNTL, Cameron Guest House Group, Chris Sagar and our anonymous donors.

Reserves

Crew has a policy to retain at least 3 months of expenses in reserve 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 6.1 months running costs in order to fully manage any unexpected change or uncertainty and to allow vital project work to continue.

Banking

At all times Crew is required to have two banking institutions 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, learning and changing and informed by the living and lived experience and expertise of people accessing our services, volunteers and partners. Priorities for development include:

- Leading and managing proactive, assertive Crew nightlife harm reduction and early intervention development to encourage ambition, motivate and support people to make changes to their drug/alcohol use. This will reduce drug (including alcohol) related harm and encourage early access to treatment, improving health and social outcomes for those often furthest from treatment.
- Contributing to the development of event- and community-based drug checking and testing in Scotland.
- 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 digital harm reduction support by, with and for young people and providing free communication equipment and data to those most in need.
- Continuing to develop the input of Crew Youth Advisors (aged under 25) to Crew decision-making.
- 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.
- Seeking opportunities to develop the 'Thrive' interactive environmental, wellbeing and skills building programme in partnership with the Green Team once COVID19 restrictions allow.
- Continuing to implement and evaluate our Justice Action Plan via the new Justice Standing Sub Committee. We recognise that we have a voice in the harm reduction field and wider Scottish third sector. We will learn, challenge ourselves and use this voice and work to challenge racism and any other form of discrimination. We are determined to ensure that Black and trans lives matter in the way we work, our services and partnerships.

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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 2020 to the date of this report were:

Elizabeth Brodie
Malcolm Bruce
Emma Doyle
Kevin Craik
Richard Armstrong Muir
Sylvia Day (Resigned 16 December 2020)
Gemma Smith (Resigned 16 December 2020)
Christopher Campbell (Resigned 30 July 2020)
David Murdie

On 15 June 2021 Richard Beastall was appointed Finance Director.

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 2021 the Board had 6 members (7 in March 2020). However, on 27 May and 11 June 2021, the two new directors elected by volunteers were appointed to the Board.

The Crew Board meets every two months (7 meetings in 2020-21) 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 July 2020. A Covid-19 risk assessment and Disaster Recovery Plan were produced and approved by the Board in March 2021. No risks identified in 2020-21 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. Internal control risks are minimised using 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.

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DIRECTORS' REPORT (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2021**

Structure, governance and management (continued)

From 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 moved onto the government job retention scheme for a period during the year, the charity has been able to maintain its charitable services. We have been able to continue many of our activities using online media for keeping in touch and for online activities.

The Directors are monitoring income and expenditure closely and will continue to take measures to mitigate the continuing impact of COVID-19 on the charity's free reserves. We have continued to conduct Board meetings online. The outbreak resulted 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 continuing impact of COVID-19 as highlighted above, may have a significant impact on the finances of the organisation. The budget for 2021-22, which was approved by the Board in March 2021 highlighted a deficit of £56,376. In June 2021, this was reviewed. Factors considered in this review included:

- a reduction in some income streams
- being successful in receiving additional grants and funding
- staffing changes

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.

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**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

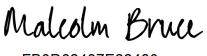
Disclosure of information to auditor

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:

FB0D62487E22480.....
Malcolm Bruce
Director

Date:10 August 2021.....

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2021

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 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 on financial statements

We have audited the financial statements of Crew 2000 (Scotland) – ‘the charitable company’ - for the year ended 31 March 2021 set out on pages 22 to33. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102

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 2021 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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. The directors are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a

CREW 2000 (SCOTLAND)

(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES AND MEMBERS OF CREW 2000 (SCOTLAND)

material misstatement in the financial statements themselves. 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.

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 the knowledge and understanding of the 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 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 directors' 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' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Directors

As explained more fully in the Directors' Responsibilities in Relation to the Financial Statements set out on page 17, the Directors 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

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material

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

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

misstatements in respect of irregularities, including fraud. Based on our understanding of the charitable company and its industry, we identified that the principal risks of non-compliance with laws and regulations related to the UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the directors' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to loss reserves, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- discussing with the directors and management their policies and procedures regarding compliance with laws and regulations;
- communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- considering the risk of acts by the charitable company which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- making enquiries of the directors and management on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate risks related to fraud;
- discussing amongst the engagement team the risks of fraud; and
- addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**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. Our audit work has been undertaken so that we might state to the charitable company's members 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 and the charitable company's members 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
Date Signed**

DocuSigned by:
Ralph Tiffin
.....E3875BE352954CA.....
.....10 August 2021.....

**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 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Unrestricted funds £	Restricted funds £	Total 2020 £
Income from:							
Donations and legacies	3	29,693	505	30,197	20,142	-	20,142
Charitable activities	4	40,770	316,384	357,155	26,423	349,895	376,318
Investment income	5	30	-	30	142	-	142
Total income		70,493	316,889	387,382	46,707	349,895	396,602
Expenditure on:							
Charitable activities	6	9,461	362,842	372,303	15,755	384,208	399,963
Net income/ (expenditure)		61,032	(45,953)	15,079	30,952	(34,313)	(3,361)
Transfers between funds		(52,289)	52,289	-	(33,174)	33,174	-
Net movement in funds		8,743	6,336	15,079	(2,222)	(1,139)	(3,361)
Reconciliation of Funds							
Fund balances at 1 April 2020		162,857	12,121	174,978	165,079	13,260	178,339
Fund balances at 31 March 2021		171,600	18,457	190,057	162,857	12,121	174,978

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 23 to 32 form part of these financial statements.

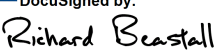
CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	4,513	2,679
Current assets			
Debtors	12	30,682	29,784
Cash in hand and at bank		222,039	201,906
		252,721	231,690
Creditors: amounts falling due within one year	13	(67,177)	(59,391)
Net current assets		185,544	172,299
Total assets less current liabilities		190,057	174,978
The funds of the charity:			
Restricted funds	16	18,457	12,121
Unrestricted funds		171,600	162,857
		190,057	174,978

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

These financial statements were approved by the Board of Directors on ...10 August 2021.....

DocuSigned by:

 EE56BAA7E1994EC.....

Richard Beastall
 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 2021

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 14 (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 2021

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 2021

Accounting policies (continued)

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cashflows 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

	2021	2020
	£	£
Donations and gifts:		
Unrestricted funds	29,693	20,142
Restricted funds	505	-
	<u>30,197</u>	<u>20,142</u>
	<u>30,197</u>	<u>20,142</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Income from Charitable activities

	2021	2020
	£	£
Charitable activities	23,270	36,142
Grants receivable	333,884	340,176
	<u>357,155</u>	<u>376,318</u>
Analysis by fund:		
Unrestricted funds	40,770	26,423
Restricted funds	316,384	349,895
	<u>357,155</u>	<u>376,318</u>

Charitable income

Included within income from charitable activities is £333,884 (2020 - £340,176) of grant funding received from the following sources:

	2021	2020
	£	£
Edinburgh Alcohol & Drugs Partnership Counselling Service Consortium	134,468	130,173
Scottish Government Drugs Policy Unit	123,952	101,645
Edinburgh Alcohol & Drugs Partnership SLA	10,266	49,147
NHS Lothian	-	5,805
Corra Foundation (formerly Lloyds TSB Foundation for Scotland)	30,406	28,406
The Gannochy Trust	4,167	-
British Humane Association	3,125	-
The Tudor Trust	-	15,000
The Walter Scott Giving Group	10,000	10,000
City of Edinburgh Council (Covid19 Business Support Fund)	17,500	-
	<u>333,884</u>	<u>340,176</u>

Grants received in the year 2020-21 for support during the Covid19 pandemic include unrestricted income of £17.5k from City of Edinburgh Council Business Support Fund and restricted income of £2k from the Corra Foundation for Drop-in services.

5. Income from Investments

	Unrestricted	2021	Unrestricted	2020
	funds	£	funds	£
	£		£	
Interest receivable	30	30	142	142

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. Expenditure on Charitable activities

	2021	2020
	£	£
Staff costs (note 8)	300,981	304,216
Depreciation and impairment	1,500	3,886
Direct service costs	16,098	28,886
	<u>318,579</u>	<u>336,988</u>
Support costs (see below)	51,993	61,029
Governance costs (see below)	1,730	1,946
	<u>372,303</u>	<u>399,963</u>
Analysis by fund:		
Unrestricted funds	9,461	15,755
Restricted funds	362,842	384,208
	<u>372,303</u>	<u>399,963</u>

	2021	2020
	£	£
Support costs comprise:		
Project costs	18,985	21,486
Information production	-	-
Occupancy costs	19,636	19,708
Energy	1,607	5,013
Maintenance	11,698	14,822
Bad Debt write-off	67	-
	<u>51,993</u>	<u>61,029</u>

	2021	2020
	£	£
Governance costs comprise:		
Audit fees	1,100	1,100
Accountancy fees	-	(80)
Other expenses	630	926
	<u>1,730</u>	<u>1,946</u>

7. Directors

None of the directors (or any persons connected with them) received any remuneration during the year. Some of the directors also volunteer for charity projects and are reimbursed for travel costs incurred. However, the total aggregate amount reimbursed for the year was Nil. In recognition of the support from our volunteers during the pandemic, each volunteer was offered a £5 gift voucher.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

8. Employees

Number of employees

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

	2021	2020
	Number	Number
Project	10	10
Sessional workers	1	3
Administration	1	1
Management	3	2
	<u>15</u>	<u>16</u>

	2021	2020
	£	£
Employment costs comprise:		
Wages and salaries	268,442	272,437
Social Security costs	17,969	18,263
Employer's contribution to defined contribution pension schemes	14,570	13,516
	<u>300,981</u>	<u>304,216</u>

Included within employment costs is £1,407 (2020 - £9,256) 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.

Two employees were on furlough between April and October 2020 claiming a total of £11,084.65.

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 2021

10. Tangible fixed assets

	Fixtures, Fittings & equipment £	Leasehold improvements £	Computer equipment £	Total £
Cost:				
At 1 April 2020	5,945	29,260	24,384	59,589
Additions	1,836	-	1,498	3,334
Disposals	-	-	-	-
	<u>7,781</u>	<u>29,260</u>	<u>25,882</u>	<u>62,923</u>
At 31 March 2021	<u>7,781</u>	<u>29,260</u>	<u>25,882</u>	<u>62,923</u>
Depreciation and impairment:				
At 1 April 2020	4,994	29,260	22,656	56,910
Charge for the year	663	-	837	1,500
Relating to disposals	-	-	-	-
	<u>5,657</u>	<u>29,260</u>	<u>23,493</u>	<u>58,410</u>
At 31 March 2021	<u>5,657</u>	<u>29,260</u>	<u>23,493</u>	<u>58,410</u>
Net book value:				
At 31 March 2021	<u>2,124</u>	<u>-</u>	<u>2,389</u>	<u>4,513</u>
	<u>951</u>	<u>-</u>	<u>1,728</u>	<u>2,679</u>
At 31 March 2020	<u>951</u>	<u>-</u>	<u>1,728</u>	<u>2,679</u>

11. Financial instruments

	2021 £	2020 £
Carrying amount of financial assets		
Measured at amortised cost	245,230	225,901
	<u>245,230</u>	<u>225,901</u>
Carrying amount of financial liabilities		
Measured at amortised cost	24,131	11,456
	<u>24,131</u>	<u>11,456</u>

12. Debtors

Amounts falling due within one year:

	2021 £	2020 £
Trade debtors	23,105	23,742
Other debtors	86	253
Prepayments and accrued income	7,491	5,789
	<u>30,682</u>	<u>29,784</u>
	<u>30,682</u>	<u>29,784</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. Creditors: amounts falling due within one year:

	Note	2021	2020
		£	£
Other taxation and social security		4,422	5,372
Deferred income	14	38,624	42,563
Trade creditors		10,383	4,104
Other creditors		1,768	2,208
Accruals		11,980	5,144
		<u>67,177</u>	<u>59,391</u>
		<u><u>67,177</u></u>	<u><u>59,391</u></u>

14. Deferred income

	2021	2020
	£	£
Opening balance	42,563	18,784
Received in year	14,723	42,563
Released in year	(18,662)	(18,784)
	<u>38,624</u>	<u>42,563</u>
	<u><u>38,624</u></u>	<u><u>42,563</u></u>

Deferred income relates to funding received in prior financial years for which entitlement falls in the 2021/22 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 £14,570 (2020 - £13,516).

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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	Movement in funds			Balance at 31
	1 April 2020	Income	Expenditure	Transfers	March 2021
	£	£	£	£	£
Crew Core	-	42,752	(56,158)	13,406	-
Crew Support Services	8,525	134,469	(127,363)	-	15,631
Outreach	-	10,505	(11,538)	1,034	0
Info, Advice & Support	3,336	47,964	(88,126)	37,849	1,022
ET & NPS	260	81,200	(79,656)	-	1,803
	<u>12,121</u>	<u>316,889</u>	<u>(362,842)</u>	<u>52,289</u>	<u>18,457</u>

The Crew Core fund represents funding received to part cover salary costs for the CEO, Management Accountant 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	Restricted	Total
	funds	funds	
	£	£	£
Fund balances at 31 March 2021 are represented by:			
Tangible assets	4,513	-	4,513
Current assets/ (liabilities)	167,087	18,457	185,545
	<u>171,600</u>	<u>18,457</u>	<u>190,057</u>

CREW 2000 (SCOTLAND)
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17. Analysis of net assets between funds (continued)

	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>

18. Operating lease commitments

	2021	2020
	£	£
Annual operating lease commitments are as follows:		
Not later than one year (land & buildings)	17,520	17,520
Later than one year but not later than five years (office equipment)	1,202	2,080
	<u>18,722</u>	<u>19,600</u>

During the year, lease payments amounting to £18,722 (2020: £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 three (2020: two) members of key management personnel is as follows:

	2021	2020
	£	£
Aggregate compensation (includes gross salary, employer's national insurance contributions and employer's pension contributions)	59,198	58,700
	<u>59,198</u>	<u>58,700</u>

No guarantees have been given or received.