

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 2022

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

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Richard Beastall (appointed 15 June 2021) Elizabeth Brodie (resigned 3 October 2021) Malcolm Bruce Kevin Craik (resigned 15 June 2021) Emma Doyle David Murdie Michelle Ray (appointed 11 June 2021 – retired as required by Articles of Association at our AGM 14 December 2021) Mia T Baker (appointed 27 May 2021 – retired as required by Articles of Association at our AGM 14 December 2021)
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 2022

The directors present their annual report and the financial statements for the year ended 31 March 2022.

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 judgment.

We neither condemn nor condone drug use; we use a stepped care model to create opportunities to reduce harm. Meeting people where they are at.

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 2022**

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 our harm reduction mission.

Key Partners:

- Drug Deaths Task Force Benzodiazepines and Drug Checking Group Advisory Board
- Drug and Alcohol Partnerships; Edinburgh Psychological Therapies Alliance; Substance Use Network Edinburgh
- Scottish Government Drugs Directorate
- Public Health Scotland National consensus statement on substance use and harm prevention for children and young people Working Group
- Health Scotland's Monitoring and Evaluation of Rights, Respect, Recovery Group
- European Nightlife Empowerment and Wellbeing Network (NEWNet)
- European Society for Prevention Research Scientific Committee
- GSK IMPACT Award Winners Alumni Network and Cascading Leadership Programme Steering Group (facilitated by the King's Fund)
- Member of the Early Intervention and Prevention Working Group and Chair of Young People's (12-25) Substance Use Treatment Standards Sub-group (Crew)
- Advisory board of the AMOUNT Mixed Methods Study funded by the National Institute of Health Research Policy Research Programme on behalf of the Department of Health and Social Care
- Safer Nightlife Working Group (Edinburgh) and the Sexism Free Night campaign (pan-European)
- Lothian Death and Harm Reduction Oversight Group
- Young Peoples' Substance Use Service Edinburgh
- Drug Harms Assessment and Response Team (Department of Health and Social Care)
- Scottish Drug Policy Conversation
- SX Scotland
- NHS Lothian Healthy Respect

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and Performance

Step 1:

Drop-in

The Drop-in space at 32 Cockburn Street, in the centre of Edinburgh, is run by staff and trained peer volunteers. We aim to create a fun, friendly and informal atmosphere where young people aged 12-25 can access:

- free **up-to-date information**, advice and one-to-one support about drugs and sexual health
- free **condoms and lube** via the [NHS Lothian C:Card service](#)
- free **pregnancy testing**
- free [Take Home Naloxone and Nyxoid kits and training](#) (for anyone aged 16 or over (Naloxone) or aged over 14 (Nyxoid))
- free **testing for HIV, hepatitis B, hepatitis C and syphilis** (see below for service and booking information)
- free **DJ workshops**
- information about [volunteering with Crew](#)
- information about [Crew Counselling and Support Services](#), including complimentary therapies
- a safe space to **chat to someone in confidence** about any concerns around drug use, someone else's use, and accessing our drug counselling or other services.

Key Achievements

- Despite COVID19 Crew Drop-in opened **300** out of a possible **307** days
- **3,551** people accessed Drop-in Services (**2,414** or **68%** were 12-25yrs): this is only 90 short of pre-COVID numbers in 2019-2020.
- **202** brief interventions with young people (56% of all brief interventions at the Drop-in)
- **2,218** young people 12-25yrs accessed advice, information and signposting
- **22** young people inputted to Crew harm reduction information including cannabis toolkit survey
- **74** workers who support young people were accessed support, information resources and learning to improve their knowledge, skills and confidence to offer more effective harm reduction advice and support
- **24** Volunteer Peer Educators accessed training to provide harm reduction information and support around drug use and sexual health
- **39** people accessed take-home Naloxone kits and training
- Crew Drop-In Services worked in partnership with NHS Lothian Healthy Respect Chalmers Youth Team to run **13** community-based outreach stalls to meet young people where they are, including Meadows Park, Portobello Beach and Saughton Skatepark. We engaged with **300** young people under 26 years and handed out 266 harm reduction information packs.
- **10** new peer volunteers were recruited and given training in drugs awareness, peer support, sexual health and support in nightlife settings.
- Peer supporters volunteered over **883** hours towards the work of Crew over 2021-2022.

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Key Outcomes

- **92.5%** of 12-25 year-olds reported feeling safer and more confident to make informed choices around drugs including alcohol, and sexual health
- **91%** reported having greater confidence to support friends (sample number [n]=79)
- **62%** reported making positive changes in their practice around drugs including alcohol, and sexual health (n=192)
- **93%** reported having increased understanding about the risks, effects and harms of drugs including alcohol (n=94)
- **77%** of frontline staff reported feeling more confident to support young people with issues around drugs (n=13)
- **85%** of frontline staff report increased understanding about the risks, effects and harms of drugs including alcohol (n=13)

What have young people told us?

I know a lot of people, especially younger people who are in the same boat as me and I wondered if you would consider extending your opening hours even for 1 day a week, I know would make a lot of difference.” (Email to Crew from young person)

“Thanks so much for this its great to talk about this stuff without feeling judged! (young person attending Crew pop-up at LGBT Youth Discord chat)

'It is amazing what you guys do I've never seen anything like this before.' 'I would never have got tested if you weren't here now!' (Feedback from 17yr old accessing Crew/Chalmers outreach at Portobello Beach)

“Thanks so much for all your help, for searching and for listening again!! It's much appreciated” (Mum of 24yr old using cannabis while experiencing mental health crisis)

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Training

Crew trains professionals every year across Scotland on emerging drug trends and harm reduction strategies and sources of support. We ensure all training is current and effective by working with and listening to people who take drugs, as well as a wide range of local, national and international partners.

In a sample:

97.6% of 24 participants reported improved knowledge of emerging trends and harm reduction strategies

94.2% reported improved confidence in discussing these matters with clients

95.8% reported being more aware of sources of support for people who use drugs

We worked with Stirling University Scottish Socialist Youth Society and Student Union towards promoting harm reduction on campus in line with Stirling University ethics. The Student Union voted unanimously to promote 'Help, Not Harm' providing free drug testing kits on campus backed up with Crew Harm Reduction literature.

Step 2:

Nightlife Harm Reduction

Crew provided Nightlife Harm Reduction at clubs and festivals to keep **4,536** people safe and well by offering welfare, advice, harm reduction information and immediate crisis support. Our highly-trained staff and peer volunteers deliver one to one support using active listening, brief interventions, motivational interviewing and violence reduction techniques, and we work collaboratively with security, paramedics and the police.

Crew delivered brief interventions for over **1,000** people in crisis at dance music events 2021-22.

We delivered drug and sexual health harm reduction advice and information, and resources to a further **3,536** individuals at these events, with **72%** reporting increased knowledge of harm reduction and confidence to share this with friends, and **72%** Reporting increased understanding of how to reduce drug harm after welfare/crisis interventions.

We facilitated follow up support by signposting to local organisations as well as to the Crew 2000 Drop-in and counselling service. Working closely with medical teams at events Crew have delivered real time training/information around drugs and identifying their effects in individuals in crisis allowing the teams to safely deescalate situations and taking responsibility for individuals welfare to allow medical teams to deal with emergencies.

Establishing a new Safer Nightlife Working Group in response to concerns regarding spiking and nightlife safety, Crew have delivered drug and anti-spiking training to venues, security staff, the NHS, Police Scotland, Medical teams and event promoters from across Edinburgh (**93** individual trained from **45** different organisations).

100% of training attendees surveyed reported increased awareness of drug trends and how to respond appropriately to emergencies for particular drugs and increased knowledge of places to which they could refer people experiencing drug harm.

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Expert Witness:

The Expert Witness team provides independent, informed 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 drug 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 provided **11 court reports** in 2021-22. All reports under instruction were funded by the Scottish Legal Aid Board.

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

Cannabis	10
Cannabis resin	1
Tetrahydrocannabinol	1
Diamorphine	4
Buprenorphine	1
Valium	1
Temazepam	1
Etizolam	1
Alprazolam	1
Cocaine	4
Ketamine	1

During the start of the COVID-19 pandemic, many trials were put on hold and there were already warnings of a backlog of trials building before the pandemic, predicted to take many years to clear.

In 2021-22 Crew's Expert Witness team continued to be cited to attend court, with **5 trials** taking place (**0** citations/court attendances resulted in trial during the previous year), but with still many adjournments experienced.

Provisions in some courts were able to be put in place, including the ability for physical distancing and the use of nearby buildings, separating the jury from the legal teams, the client, and making the use of video media. Still, many within the Scottish Court system, on all sides, are expressing their concerns and frustrations over the number of continued adjournments and lack of resolve.

Gross unrestricted income in 2021-22 was **£4,483** compared to **£2,750** in 2020-21.

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Step 3:

Crew Counselling

We provide free counselling for people concerned about their stimulant and other drug use, for example cannabis, cocaine, ecstasy or amphetamines. We offer up to **30 weekly sessions**.

"I didn't begin the road to recovery alone thanks to crew 2000" Client 2022

Highlights

- During 2021-22 we have continued to work remotely due to the ongoing Covid 19 pandemic. We have offered clients telephone or video sessions, and this has been successful, with many clients appreciating the increased safety this offers during uncertain times.
- We continued making improvements and became more accessible online and all our current client forms are now fully operational, via our website crew.scot
- Working online proved to be very positive and an efficient way of both gathering data and communicating well with clients. Both counsellors and clients have expressed their appreciation for this.
- This year we transitioned to using DAISy (Drug and Alcohol Information System) – a new Scottish Government database. This was a major undertaking involving gaining clients consent to be included, this was done using a new Confidentiality Agreement.
- Many staff changes have happened this year, Laura MacEwen returned from Mat leave and Helen Marsay who had been employed on Mat leave cover finished her contract. We said a sad farewell to Jill Punton, our longstanding clinical lead who moved on after working with Crew for over 10 years. Sophie Temple Preston went on maternity leave and at the end of March we welcomed Maija Sarkkama to the team. Throughout this fairly turbulent time we have found ways of supporting each other and staying a close-knit team, this has involved peer support calls and frequent checking in via text. Looking after our own well-being while working remotely has been essential to carrying on providing the counselling service our clients speak so highly of.
- As part of Crew's commitment to being inclusive and justice focussed, we arranged for an anti-racism workshop to be delivered online. The counselling team extended this training to explore the impact racism has on clients and evaluate how we can improve the service we offer, making it more accessible to the BIPOC community. This is ongoing work and we have committed to continuing our learning and reflecting on what we may need to change

From a sample of 64 clients who attended their first treatment and using our Equality and Diversity Monitoring:

88% selected their ethnicity as White

3% selected their ethnicity as Asian

9% selected their ethnicity as mixed ethnic background.

Achievements

- 109 referrals, 100 (92%) attended assessment and 87 (80%) of clients were taken on to our caseload after attending their first treatment with Crew.
- 52% of clients achieved a planned ending with their counsellor and of these 61% had either reduced their drug taking or had stopped/maintained abstinence.
- 51% saw an improvement in their wellbeing and psychological health

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

"To be provided with such support, in the moment when you have nothing and no one on your side is a life saviour, literally"

Three Month Follow-ups

- 13 clients responded to 3-month follow-up invites
- 85% of those clients reported continued abstinence or reduced drug use
- 92% said they had continued to experience improved psychological health
- 85% reported a continued sense of wellbeing
- 77% saw an improvement in their relationships

"Just positive, good thumbs up. Yeah it's been good."

"It's been amazing, I can't speak highly enough of the experience I have had. It's been invaluable to me. It's something I looked forward to every week. Even when there was days I felt I cannae be arsed with this. As soon as I picked up the phone I always benefitted from every session."

Client Experience

- From 'Short Evaluation of our Service' forms offered during counselling and 'Helpful Aspects of Therapy' forms offered after sessions have ended, we had 10 client responses.
- 100% of these rated their experience as 'extremely helpful'
- 100% said they were 'very satisfied' (80%) or 'satisfied' (20%)
- 100% would recommend to a friend.

" I have spoken to a few of my mates since I've done it and said how much it helped me...and I've said to them I am not trying to preach to them, but if they feel they need to, speak to someone because it definitely works – whether it be you or somebody else – talking is good."

Next Steps

- We are in the final planning stages of moving back to face-to-face work with clients to allow us the in-person experience that some people really value. However, while we will return to a predominantly face-to-face practice, we hope to continue offering a flexible and hybrid service as well. We've found this to be a more inclusive way of working, allowing us to reach clients who may not have been able to attend previously (perhaps due to living further out of town, work/family commitments etc).
- We are recruiting for a Counselling Coordinator.
- We are in the process of reconnecting with other services and looking forward to hearing their updates within the community, services offered, and how we can work together and make progress.

"I am extremely grateful for the service existing; it really is invaluable. I wish that everyone had access to the quality of counselling that is available at Crew"

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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

Crew volunteer peer educators provided 883 hours of work 2021-22. This is the equivalent of 17 full time working weeks, which multiplied by the mean weekly wage for the UK (£558), gives an overall economic value alone of £9,486.

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.

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**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

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

2021-22 was an exceptionally challenging year for everyone, as the COVID19 pandemic continued and economic constraints sharpened and intensified. I thank the Crew 2000 Scotland team for their outstanding dedication and courage in not only maintaining support for our clients throughout, but for challenging themselves to successfully extend and develop our harm reduction offer online and in person.

Emma Crawshaw, CEO

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DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Financial review

For the year ended 31 March 2022, Crew achieved a total income of £378,689 against a budgeted £370,278. The charity recorded a surplus for the year of £8,090 (2021 surplus of £15,079). As at 31 March 2022 the charity held unrestricted reserves of £139,773 (2021 - £171,600) and restricted reserves of £58,375 (2020 - £18,457).

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

1. Versatility and creativity will be required to survive and thrive in the recession and in the future:
2. In the future it will remain 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.
3. Maintaining positive, open relationships with funders and potential partners is key to sustaining existing support in this context.
4. 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:

- Identify more sources of income generation and fundraising with medium to high growth potential
- Maximise unrestricted income-generating potential of new website, social media platforms, regular bulletins and Annual Report
- Maximise unrestricted income generation
- Optimise fundraising restricted income

Funding sources:

Our principal funders for 2021-22 were:

- City of Edinburgh Council: Edinburgh Alcohol and Drug Partnership (£188,565 or 49% of total income).
- Scottish Government: Drugs Policy Unit (£123,952 or 32% of total income)
- Grant funding (£38,541 or 10% 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 person-centered counselling service. Scottish Government funding supported national emerging trends and training work and our core operation which manages all grant funded projects and partnership work. Grant funded projects include the Corra Foundation (£33,333) creating our new Nightlife Harm Reduction project focusing on welfare at club nights and festivals and The Gannochy Trust (£3,333) and British Humane Association (£1,875) supporting our vital volunteers.

Other income includes:	2021-22	2020-21
Expert Witness	£4,484	£2,750
Training, presentations and consultancy	£12,543	£19,669
Training materials and information production	£1,771	£851
Welfare	£1,294	£0
Room hire	£0	(£67)
Fundraising, donations and gifts	£7,533	£13,297
Small Trust donations	£0	£16,900
Bank interest	£5	£30
Total	£27,630	£53,430

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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Funding sources (continued)

We thank the Corra Foundation, Walter Scott Giving Group, Gannochy Trust, British Humane Association, The Hunter Foundation and Kiltwalk Trading Company Ltd, Arnold Clark Community Fund, Midnight Bass Club, TK Maxx and Homesense Foundation, 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 income in reserves to cover 6.4 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. Santander is our main account with both a current and savings account. We hold an account with Bank of Scotland and reserves are held by an ethical and fit for purpose savings account at Unity Trust.

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:

- Contributing to the development of event- and community-based drug checking and testing in Scotland, and hosting Scottish Drug Checking Project research findings on our website
- Leading and managing proactive, assertive Crew Nightlife Harm Reduction and early intervention to encourage ambition, motivate and support people to make changes to their drug/alcohol use.
- Working in open, positive, collaboration with venues, promoters and security companies to build safer nightlife through the Safer Nightlife Working Group
- 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.
- Developing voluntary counselling opportunities for newly-qualified counsellors
- Continuing to develop and support 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.
- Continuing to implement and evaluate our Justice Action Plan via the new Justice Standing Sub Committee. We will learn, challenge ourselves to 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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DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 2021 to the date of this report were:

Mia Baker (appointed 27 May 2021 – retired as required by Articles of Association at our AGM 14 December 2021)
Richard Beastall (appointed 15 June 2021)
Elizabeth Brodie (resigned 3 October 2021)
Malcolm Bruce
Kevin Craik (resigned 15 June 2021)
Emma Doyle
Graham Hutchison (appointed 12 April 2022)
David Murdie
Michelle Ray (appointed 11 June 2021 – retired as required by Articles of Association at our AGM 14 December 2021, reappointed 12 April 2022)

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 2022 the Board had 4 members (6 in March 2020). However, on 12 April 2022, the two new directors elected by volunteers were appointed to the Board.

The Crew Board meets every two months (5 meetings in 2021-22) 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, 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 March 2022. Two risks identified in 2021-22 were deemed to have both 'high likelihood' and 'high impact'. In both instances action has been taken to minimise risk and where financial, fundraising plans are being implemented to diversify sources of income and reduce vulnerability. 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 2022**

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 changed how we worked launching a digital Drop-In, online Counselling and staff working from home.

During 2021-22 restrictions easing has allowed; staff the opportunity to hybrid work partly at home and partly in the office, attendance at welfare events including club nights and festivals, welcoming people back into the Drop-In with face masks, limits on numbers and sanitisation procedures in place and the return of some in-person training workshops. We look forward to returning to face-to-face Counselling when requested in early 2022-23.

No staff in 2021-22 were included in the government job retention scheme. We have continued to conduct Board meetings online.

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 budget for 2022-23, which was approved by the Board in March 2022 highlighted a deficit of £83,382. Plans to spend the £58,374 brought forward in restricted reserves accounts for a large portion of this deficit. The remaining deficit balance is being monitored by the Board with plans for an in-depth budget review 6 months through the year but it is forecast that the charity will have a reasonable level of cash available to cover the deficit. The budget reflects the worst case scenario and it is anticipated that the deficit in reality will not be this severe. The budget encompasses project expenditure for the full year for which associated grant funding is only partially funded in the year. This is to enable project stability and staff consistency but should pending grant applications not be successful, this shall be reviewed again by the Board.

The consultancy work planned with Winning Leishmann is expected to increase the level of fundraised income Crew generates. This is particularly beneficial in regards to an increase in unrestricted income which the Board can direct to areas of Crew most in need of funding.

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 was approved at the 2021 AGM. This will be the last year McLachlan Tiffin will audit Crew and new Auditors are being pursued presently.

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

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**


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:.....19 August 2022.....

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

**STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022**

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.

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 2022 set out on pages 23 to 34. 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 2022 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 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.

We have nothing to report in this regard.

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 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 18, 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.

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

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

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 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
G350826F33F8422.....
.....19 August 2022.....

**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 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
Income from:							
Donations and legacies	3	6,183	1,350	7,533	29,693	505	30,197
Charitable activities	4	18,798	352,352	371,150	40,770	316,384	357,155
Investment income	5	5	0	5	30	-	30
Total income		24,986	353,702	378,689	70,493	316,889	387,382
Expenditure on:							
Charitable activities	6	11,192	359,406	370,598	9,461	362,842	372,303
Net income/ (expenditure)		13,794	(5,703)	8,090	61,032	(45,953)	15,079
Transfers between funds		(45,621)	45,621	-	(52,289)	52,289	-
Net movement in funds		(31,827)	39,917	8,090	8,743	6,336	15,079
Reconciliation of Funds							
Fund balances at 1 April 2021		171,600	18,457	190,057	162,857	12,121	174,978
Fund balances at 31 March 2022		139,773	58,374	198,147	171,600	18,457	190,057

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 25 to 34 form part of these financial statements.

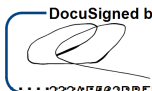
CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	2,577	4,513
Current assets			
Debtors	12	38,553	30,682
Cash in hand and at bank		235,868	222,039
		<u>274,421</u>	<u>252,721</u>
Creditors: amounts falling due within one year	13	(78,851)	(67,177)
Net current assets		<u>195,570</u>	<u>185,544</u>
Total assets less current liabilities		<u>198,147</u>	<u>190,057</u>
The funds of the charity:			
Restricted funds	16	58,374	18,457
Unrestricted funds		139,773	171,600
		<u>198,147</u>	<u>190,057</u>

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 on19 August 2022.....

DocuSigned by:

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Richard Beastall
 Finance Director

Company Registration No. **SC176635**

The accompanying notes on pages 25 to 34 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 2022

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 16 (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 2022

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 2022

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

	2022	2021
	£	£
Donations and gifts:		
Unrestricted funds	6,183	29,693
Restricted funds	1,350	505
	<u>7,533</u>	<u>30,197</u>
	<u><u>7,533</u></u>	<u><u>30,197</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Income from Charitable activities

	2022	2021
	£	£
Charitable activities	20,092	23,270
Grants receivable	351,058	333,884
	<u>371,150</u>	<u>357,155</u>
	<u><u>371,150</u></u>	<u><u>357,155</u></u>
Analysis by fund:		
Unrestricted funds	18,798	40,770
Restricted funds	352,352	316,384
	<u>371,150</u>	<u>357,155</u>
	<u><u>371,150</u></u>	<u><u>357,155</u></u>

Charitable income

Included within income from charitable activities is £351,058 (2021 - £333,884) of grant funding received from the following sources:

	2022	2021
	£	£
Edinburgh Alcohol & Drugs Partnership Counselling Service Consortium	139,565	134,468
Scottish Government Drugs Policy Unit	123,952	123,952
Edinburgh Alcohol & Drugs Partnership SLA	49,000	10,266
Corra Foundation (formerly Lloyds TSB Foundation for Scotland)	33,333	30,406
The Gannochy Trust	3,333	4,167
British Humane Association	1,875	3,125
The Walter Scott Giving Group	-	10,000
City of Edinburgh Council (Covid19 Business Support Fund)	-	17,500
	<u>351,058</u>	<u>333,884</u>
	<u><u>351,058</u></u>	<u><u>333,884</u></u>

5. Income from Investments

	Unrestricted	2022	Unrestricted	2021
	funds	£	funds	£
	£		£	
Interest receivable	5	5	30	30
			<u>30</u>	<u>30</u>
			<u><u>30</u></u>	<u><u>30</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. Expenditure on Charitable activities

	2022	2021
	£	£
Staff costs (note 8)	285,291	300,981
Depreciation and impairment	1,914	1,500
Direct service costs	25,207	16,098
	<u>312,412</u>	<u>318,579</u>
Support costs (see below)	57,017	51,993
Governance costs (see below)	1,169	1,730
	<u>370,598</u>	<u>372,303</u>
Analysis by fund:		
Unrestricted funds	11,192	9,461
Restricted funds	359,406	362,842
	<u>370,598</u>	<u>372,303</u>
	2022	2021
	£	£
Support costs comprise:		
Project costs	21,268	18,985
Information production	-	-
Occupancy costs	19,956	19,636
Energy	2,983	1,607
Maintenance	12,810	11,698
Bad Debt write-off	0	67
	<u>57,017</u>	<u>51,993</u>
	2022	2021
	£	£
Governance costs comprise:		
Audit fees	1,100	1,100
Accountancy fees	-	-
Other expenses	69	630
	<u>1,169</u>	<u>1,730</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. The total aggregate amount reimbursed for the year was £82.47 (£0 – 2021)

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

8. Employees

Number of employees

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

	2022	2021
	Number	Number
Project	10	10
Sessional workers	1	1
Administration	1	1
Management	2	3
	<u>14</u>	<u>15</u>

	2022	2021
	£	£
Employment costs comprise:		
Wages and salaries	254,882	268,442
Social Security costs	16,755	17,969
Employer's contribution to defined contribution pension schemes	13,654	14,570
	<u>285,291</u>	<u>300,981</u>

Included within employment costs is £3,063 (2021 - £1,407) 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 2022

10. Tangible fixed assets

	Fixtures, Fittings & equipment £	Leasehold improvements £	Computer equipment £	Total £
Cost:				
At 1 April 2021	7,781	29,260	25,882	62,923
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2022	<u>7,781</u>	<u>29,260</u>	<u>25,882</u>	<u>62,923</u>
Depreciation and impairment:				
At 1 April 2021	5,657	29,260	23,493	58,410
Charge for the year	969	-	967	1,500
Relating to disposals	-	-	-	-
At 31 March 2022	<u>6,626</u>	<u>29,260</u>	<u>24,460</u>	<u>60,346</u>
Net book value:				
At 31 March 2022	<u>1,155</u>	<u>-</u>	<u>1,422</u>	<u>2,577</u>
At 31 March 2021	<u>2,124</u>	<u>-</u>	<u>2,389</u>	<u>4,513</u>

11. Financial instruments

	2022 £	2021 £
Carrying amount of financial assets		
Measured at amortised cost	267,021	245,230
Carrying amount of financial liabilities		
Measured at amortised cost	12,762	24,131

12. Debtors

Amounts falling due within one year:

	2022 £	2021 £
Trade debtors	30,781	23,105
Other debtors	372	86
Prepayments and accrued income	7,401	7,491
	<u>38,553</u>	<u>30,682</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

13. Creditors: amounts falling due within one year:

	2022	2021
Note	£	£
Other taxation and social security	3,147	4,422
Deferred income	14 62,942	38,624
Trade creditors	3,504	10,383
Other creditors	1,509	1,768
Accruals	7,749	11,980
	<u>78,851</u>	<u>67,177</u>
	<u><u>78,851</u></u>	<u><u>67,177</u></u>

14. Deferred income

	2022	2021
	£	£
Opening balance	38,624	42,563
Received in year	40,957	14,723
Released in year	(16,638)	(18,662)
	<u>62,942</u>	<u>38,624</u>
	<u><u>62,942</u></u>	<u><u>38,624</u></u>

Deferred income relates to funding received in prior financial years for which entitlement falls in the 2022/23 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 £13,654 (2021 - £14,570).

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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	Movement in funds			Balance at 31
	1 April 2021	Income	Expenditure	Transfers	March 2022
	£	£	£	£	£
Crew Core	-	42,752	(53,519)	10,767	-
Crew Support Services	15,631	139,565	(123,645)	-	31,551
Outreach	-	35,227	(31,225)	-	4,002
Info, Advice & Support	1,022	54,958	(90,834)	34,854	-
ET & NPS	1,803	81,200	(60,183)	-	22,821
	<u>18,457</u>	<u>353,702</u>	<u>(359,406)</u>	<u>45,621</u>	<u>58,374</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 2022 are represented by:			
Tangible assets	4,513	-	4,513
Current assets/ (liabilities)	135,260	58,374	193,634
	<u>139,773</u>	<u>58,374</u>	<u>198,147</u>

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17. Analysis of net assets between funds (continued)

	Unrestricted funds	Restricted funds	Total
	£	£	£
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>

18. Operating lease commitments

	2022	2021
	£	£
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)	1,195	1,202
	<u>18,715</u>	<u>18,722</u>

During the year, lease payments amounting to £18,715 (2020: £18,722) 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 (2021: three) members of key management personnel is as follows:

	2022	2021
	£	£
Aggregate compensation (includes gross salary, employer's national insurance contributions and employer's pension contributions)	62,070	59,198
	<u>62,070</u>	<u>59,198</u>

No guarantees have been given or received.