

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 2023**

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

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**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Richard Beastall Malcolm Bruce Emma Doyle (resigned 17 November 2022) Graham Hutchison (appointed 12 April 2022, resigned 13 September 2022) David Murdie Michelle Ray (appointed 12 April 2022, retired as required by Articles of Association, reappointed 20 January 2023) Antara Glover (appointed 20 January 2023)
<b>Chief Executive Officer</b>	Emma Crawshaw
<b>Charity Number</b>	SC021500
<b>Company Number</b>	SC176635
<b>Registered office</b>	32 Cockburn Street Edinburgh EH1 1PB
<b>Auditor</b>	Charles Burrows & Co Chartered Accountants & Statutory Auditor 7 Palmerston Place Edinburgh EH12 5AH

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# **CREW 2000 (SCOTLAND)**

## **(A COMPANY LIMITED BY GUARANTEE)**

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### **DIRECTORS' REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

The directors present their annual report and the financial statements of the charity for the year ended 31 March 2023.

#### **Objectives and activities**

##### **Chief Executive's Report**

Crew 2000 (Scotland)'s (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, 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 Nightlife Harm Reduction at events including music festivals, club nights and concerts
- Training and capacity building with external organisations to increase workers' knowledge and understanding of psychostimulant drugs, emerging drug trends and effective strategies to engage
- Website with downloadable, printable, evidence-based harm reduction information and social media routes to support and harm reduction information

##### **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
- Nightlife Harm Reduction information, advice and welfare provision and crisis support at music festivals, events, concerts and club nights
- Telephone support
- 'Check It Out' self-assessment tool and app on our website [www.crew.scot](http://www.crew.scot)
- Free, non-judgemental, confidential sexual health testing delivered with partners
- Expert Witness Court Service

##### **Step 3: Provide Therapy and Support**

- Person-centred, goal-oriented counselling for people using psychostimulant 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 FOR THE YEAR ENDED 31 MARCH 2023

### 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 and Alcohol Partnerships; Edinburgh Psychological Therapies Alliance; Substance Use Network Edinburgh
- Scottish Government Drugs Directorate: Crew are members of the Early Intervention and Prevention Working Group, the National Mission to Reduce Drug-related Death Oversight Group, Chair of the Young People's (12-25) Substance Use Treatment Standards Sub-group
- Black/People of Colour (BPOC) Working Group with Edinburgh Voluntary Organisations Council (EVOC)
- Public Health Scotland National Consensus Statement on Substance Use and Harm Prevention for Children and Young People Working Group and the Rapid Action Drug Alerts and Response (RADAR) Network
- European Nightlife Empowerment and Wellbeing Network (NEWNet)
- European Society for Prevention Research Scientific Committee
- GSK IMPACT Award Winners Alumni Network (facilitated by the King's Fund)
- Advisory Board of the Scottish Drug Checking Project
- 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)
- Young Peoples' Substance Use Service Edinburgh (YPSUS)
- Drug Harms Assessment and Response Team (Department of Health and Social Care)
- Scottish Drug Policy Conversation
- SX Scotland (now Waverley Care)
- NHS Roam Team, NHS Lothian Healthy Respect, NHS Harm Reduction Team
- Get2gether
- DF Concerts, eeLive

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

## DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

### Achievements and Performance

#### Step 1: Inform and Educate

##### Drop-in

##### Key Achievements

- **5,502** people connected with Crew Drop-in Services this year
- **3,512** people via Crew's Cockburn St or Digital Drop-ins, with around 2,228 or **63%** being aged 12-25 years
- **1,915** people (1,462 or **76%** being aged 12-25 years) engaged with Crew Drop-in Service's **40** 'outreach' events in the Drop-in and in the local community, additional to regular Drop-in sessions
- **4** young people given ongoing 1:1 support from our Drop-in Project Worker, using an Empowerment model of engagement and where appropriate offering a space as a Youth Advisor to Crew. A total of **28** sessions were held
- **282** brief interventions held at the Cockburn St and Digital Drop-in, 186 or **66%** with young people
- **3,504** (**1,447** outreach + **2,057** in the Drop-in itself) young people received information, advice or signposting from Crew Drop-in
- **20** parents, carers or support workers contacted the Drop-in for support or information for young people in their care: **17** referenced drugs including alcohol, **3** sexual health and **5** mental health
- **71** frontline staff attended drugs and young people's support education sessions, from **6** different agencies including Moredun Young Peoples Unit and Royal Hospital for Children and Young People
- **29** pop-up sexual health rapid testing sessions in partnership with NHS ROAM team and SX/Waverley Care saw **42** people accessing, including **25** young people
- **37** people accessed Take Home Naloxone training and kits from Crew Drop-in, **24 (65%)** aged 16-25 years
- **16** new volunteer peer educators were recruited and given induction training on drugs trends, sexual health issues and C:card, peer support and nightlife harm reduction training; **11** or **69%** are aged 18-25 years

Peer volunteers including Directors Elected by Volunteers and our emerging power of Youth Advisors together contributed an astounding **1,122.5** hours of support to Crew, working to share harm reduction information to peers within local communities (hours contributed towards Drop-in, outreach events, forums and training).

Crew Drop-in offered services on 306 days, out of a possible 309 days.

We successfully recruited a Digital Youth Worker to continue building on our digital Drop-in foundations.

##### Key Outcomes

- **88% (n=25)** said they know more effects of drugs including alcohol
- **92% (n=25)** said they had the information to make safer, more informed choices around drugs including alcohol
- **80% (n=25)** said they felt increased confidence to support their friends
- **61% (n=140)** of 12-25 year olds reported or demonstrated making positive changes in their practice

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## DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

### 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.

### Key Achievements:

- **88%** (n=52) reported improved knowledge of emerging trends and harm reduction strategies
- **84%** reported improved confidence in discussing these matters with service users
- **90%** reported being more aware of sources of support for people who use drugs

We worked with young artist Spit Turner to produce a 'poppers' (amyl nitrite) harm reduction z-card for targeted distribution in nightlife settings.

We worked with HMP Shotts on harm reduction with their residents and staff hosting non-judgmental and informative question and answer sessions. This led to more open communication from the Scottish Prison Service regarding drug use, allowing Crew to provide effective harm reduction and responsive evidence-based knowledge when it matters.

*"I very much appreciated your visit yesterday and the non-judgemental and intelligent approach you at Crew take towards helping people stay safe."*

### Step 2: Advise and Care

#### Nightlife Harm Reduction

Between April 2022 and March 2023 Crew's Nightlife Harm Reduction (NLHR) work included further development of resources and the Crew website, and the following face to face work in nightlife settings.

#### Key Outcomes

An outline of our work in nightlife settings across this period included:

**1. Assertive outreach in nightlife/festival spaces/online events:** real time provision of harm reduction resources will provide strategies/support equipping people to make safer choices in relation to drug use

**Target: 3 events x 300 people = 900**

**Actual: 7,947 (12,483 April 2021 – March 2023)**

#### Outcome Indicator:

- **increased understanding of how to reduce drug harm after welfare/crisis interventions (n=650)**

*Do you feel you know more about the risks of alcohol and other drugs? **86% answered yes***

*Do you understand more about how to reduce harm after talking with us? **91% answered yes***

- **increased knowledge and confidence to share this knowledge to help friends**

*Does that make you feel more confident about the choices you will make about drugs and your sexual health? **91% answered yes***

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**2. evidence-based, solution-focussed brief interventions and crisis management will reduce immediate harm in crisis and facilitate more effective follow-up support**

**Target: 3 events x 15 people = 45**

**Actual: 650**

**Outcome Indicator:**

- **that welfare/crisis interventions were beneficial for their safety and reduced harm (n=650)**

*Did talking to us or accessing our information help you to have a safer time and reduce harm today? **90% answered yes***

*Will this new info help you make healthier choices with sex or reduce drug use? **89% answered yes***

#### **Key Achievements**

- The development of a 10-page booklet on nitazenes, a family of synthetic opioid drugs that have emerged in the UK illicit drug supply and pose significant concern. See: <https://www.crew.scot/wp-content/uploads/2022/12/What-are-nitazenes.pdf>
- The continued updating of the Crew website with increased traffic to information on drugs commonly used in nightlife settings including:
  - An increase of **3.28K** clicks to our MDMA information page in March 2023 from the previous month
  - An increase of **1.64K** clicks to our cocaine information page in March 2023 from the previous month
  - A total of **2.24K** clicks to our amphetamine information page in March 2023
  - A total of **1.33K** clicks on our information page about MDMA and water intoxication in the month of February 2023
- Continued reviewing and development resources including the development of a 10-page booklet on vaping harm reduction launching in July 2023
- Development of a survey on ketamine use in collaboration with Newcastle University and Dr Karenza Moore which will launch in the next quarter
- Development of the Scottish Drug Checking Project online information hub hosted on the Crew website
- Nightlife Harm Reduction Coordinator has contributed to two academic papers developed by the Scottish Drug Checking Project team
- Nightlife Harm Reduction Coordinator hosted visiting teams from the New Zealand Drug Foundation, the Canadian Institute for Substance Use Research (CISUR) and The Loop to explore partnership working opportunities and showcase the work of Crew as a whole
- Nightlife Harm Reduction Coordinator delivered training to Crew volunteers on basic drug knowledge and nightlife harm reduction approaches

#### **Customer Experience**

- A customer at a festival accessed the Crew welfare space to alert the team that she was experiencing intimate partner violence. The Crew team was able to alert the security team from the festival and the perpetrator was safely removed from site. The affected customer explained that the open and non-judgemental approach of the Crew team had made her feel comfortable and confident in approaching us for help and support.

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- A customer at a festival became concerned about the behaviour of her partner while at the festival and began to feel concerned she may have been spiked and had a discussion with the Crew team about her concerns. The following day the customer returned to alert the team that she had felt empowered by the conversation and had made specific choices to make herself feel safe for the duration of the festival and upon leaving site would be making specific actions including re-engaging with the process of counselling.

#### **Future Plans for NLHR**

For 2023/24 the team will build on our existing work in nightlife settings including continued relationships with key large scale event organisers in Scotland and improving our reach within small and local nightlife scenes. Successful continued funding of our NLHR work will ensure that Crew can support improved safety of Scotland's nightlife and leisure industry which will in turn contribute to the cultural and economic value of the industry. Below is an outline of planned activities that funding will allow us to achieve:

- Strengthening and further development of partnerships with organisations with established connections with a wider range of communities that may not traditionally be reached by mainstream drug services including south-east Asian and others outside of White-Scottish and White-British demographics. We have already established a partnership with the charity Spit it Out and will be delivering workshops on harm reduction in collaboration throughout 2023.
- Nightlife Harm Reduction Coordinator will take on responsibility for maintaining and developing the Scottish Drug Checking Project online information hub which is hosted within the Crew website. This will include ensuring information about drug checking is accessible to people who take drugs and a wide range of other stakeholders, including general members of the public.
- Nightlife Harm Reduction Coordinator will continue to represent Crew in the Nightlife Empowerment and Wellbeing Network (NEWNet) and take part in the annual nightlife conference at the end of 2023.
- Nightlife Harm Reduction Coordinator will ensure all Crew volunteers have the opportunity to access the NHS accredited Scottish Mental Health First Aid training to provide strong foundational skills in delivering interventions in nightlife settings and supporting people through challenging mental health experiences.
- Nightlife Harm Reduction Coordinator will maintain a strong collaborative working relationship with the UK based drug checking organisation, The Loop, to explore opportunities to improve safety in nightlife settings and the wider community of people who take drugs.
- The development of information resources aimed at people who take drugs and interested others made accessible through the Crew website and social media.

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#### Expert Witness

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

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 assist lawyers to confer with clients and make proportionate pleas when we have agreed with the charges. This Crew project is self-funded.

In 2022-23 the Expert Witness team provided **13 court reports** and were cited to give **evidence in court for 7 cases**, resulting in **8 court attendances** due to 1 adjournment.

All reports under instruction and court attendances, bar 1, were funded by the Scottish Legal Aid Board, 1 case was self-funded by the client via their solicitor.

The drugs listed on the indictments were:

<b>Cannabis</b>	<b>9</b>
<b>Tetrahydrocannabinol</b>	<b>2</b>
<b>Diamorphine</b>	<b>3</b>
<b>Etizolam</b>	<b>1</b>
<b>Cocaine</b>	<b>6</b>
<b>Amphetamine</b>	<b>1</b>
<b>Ketamine</b>	<b>1</b>

Gross unrestricted income in 2022-23 was **£5,955** compared to **£4,483** in 2021-22.

#### Step 3: Provide Therapy and Support

##### Crew Counselling

*"I was met with only kindness, patience and empathy. This has greatly improved the ability not only to see the good in myself but also alleviated the overwhelming feelings of hopelessness and abandonment.."*

#### Highlights

- We have moved back to working face to face with most clients. One positive from Covid 19 is that we now have the facility to offer telephone or video sessions to those who would prefer not to come to the office
- We are now operating with a full team of four Counsellors and Coordinator  
We have held development sessions and reviewed processes to improve our clients' experience and to streamline data collection

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## DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

### Key Achievements

- We have had **83** new referrals April 2022 – March 2023
- **75 (90%)** of these were assessed and **67 (81%)** were taken onto the caseload after attending first treatment. 9% of referrals did not attend first treatment
- **83%** of clients were seen within the HEAT target of 21 days
- We have an improved figure of **69%** planned discharges in 2022-23 Quarter 4, an average across the year of over **46%** (26 clients)
- Of these 26 people, **19 (73%)** reported either reduced drug use or that they had stopped or maintained abstinence, an increase from **61%** this time last year
- **15 out of 26 (58%)** reported an improved quality of life and **16 (62%)** an improved sense of wellbeing, including physical and psychological health

*"I have become more aware of how situations take me back to my childhood self...I now feel more in control of myself and more grown up"*

### Key Outcomes

#### Three Month Follow Ups 2022-23

- **7** clients responded to 3-month follow-up invites
- **100%** of those clients reported continued abstinence or reduced drug use
- **71%** said they had continued to experience improved psychological health
- **71%** reported a continued sense of wellbeing
- **71%** saw an improvement in their relationships

*"It has helped get away from being lost and feeling broken to finding me and getting back on track of my life"*

*"I have stopped smoking weed now and don't feel quite as powerless in shaping my own life."*

### Client Experience

Quotations in this report are taken from the "Helpful Aspects of Therapy" forms received back from clients through 2022-23. These are sent out to every client ending their counselling in a planned way.

*"..I think I made good progress with x looking into the reasons behind my substance use, as well as other self-destructive behaviours.."*

### Future Plans for Counselling

- Further development of assessment, client plans and reviewing
- Ensuring we get more feedback from clients
- Acupuncture
- Development of psychosocial interventions
- More support for people on our waiting list

*"..my time spent with x was nothing short of life changing. I felt listened to, validated and also cared for"*

### Step 4: Support Recovery

We are excited to relaunch National Acupuncture Detox Association (NADA) sessions (adjunct therapy) in 2023-2024.

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### **DIRECTORS' REPORT**

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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. Crew are presently offering the only specialist stimulant drug treatment service funded by a local authority Alcohol and Drug Partnership – this needs to change.

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 trained 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 taking is reduced
3. Physical and mental well-being improves

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### **DIRECTORS' REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

#### **Thank You**

None of our work would be possible without our wonderful volunteers who give us their precious time over and above their work, study and caring commitments.

Crew volunteer peer educators provided 1,263 hours of work 2022-2023. This is the equivalent of 36 full time working weeks, which according to the Office for National Statistics Unpaid Work Calculator is the financial equivalent alone of £18,008.64 annually [Unpaid work calculator \(ons.gov.uk\)](https://ons.gov.uk/unpaid-work-calculator) Volunteers bring so much more than just financial value to Crew: their skills, knowledge, lived and living experience enrich everyone's engagement with Crew.

Our volunteers, staff and sessional workers have successfully re-established, developed and improved all face-to-face service delivery this year, as well as extending online and remote information, advice and care, therapy and recovery opportunities to reduce drug-related harm. This is in the context of recovery from the COVID 19 public health emergency and an on-going drug-related death public health emergency in Scotland. I dedicate this report to them with appreciation and gratitude.

Emma Crawshaw, CEO

# CREW 2000 (SCOTLAND)

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### DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

#### Financial review

For the year ended 31 March 2023, Crew achieved a total income of £458,694 against a budgeted £460,639. The charity recorded a surplus for the year of £12,469 (2022 surplus of £8,090). As at 31 March 2023 the charity held unrestricted reserves of £180,015 (2022 - £139,773) and restricted reserves of £30,601 (2022 - £58,374).

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

1. Versatility and creativity will be required to survive and thrive
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 2022-23 were:

- City of Edinburgh Council: Edinburgh Alcohol and Drug Partnership (£188,804 or 41% of total income).
- Scottish Government: Drugs Policy Unit (£130,148 or 28% of total income)
- Grant funding (£20,578 or 4% 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 (£18,924) which supports both our Nightlife Harm Reduction project focusing on welfare at club nights and festivals and our new Young Person Leading Digital Change project and The Walter Scott Giving Group (£1,654) also funding the Young Person Leading Digital Change project and funding resources for our Drop-in.

Other income includes:	2022-23	2021-22
Expert Witness	£5,955	£4,484
Training, presentations and consultancy	£19,190	£12,543
Training materials and information production	£1,613	£1,771
Night Life Harm Reduction	£5,800	£1,294
Room hire	£208	£0
Fundraising, donations and gifts	£1,928	£7,533
Small Trust donations	£84,250	£0
Bank interest	£60	£5
<b>Total</b>	<b>£119,004</b>	<b>£27,630</b>

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### **DIRECTORS' REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

#### **Funding sources (continued)**

We thank the Corra Foundation, Walter Scott Giving Group, Walker-Schoolbraid Charitable Trust, David Lister Charitable Trust, Harapan Trust, David Family Foundation, Tay Charitable Trust, Cordis Charitable Trust, Mbili Charitable Trust, KPE4 Charitable Trust, Paristamen Charity, John Kirkhope Young Endowment Fund, Pat Newman Memorial Trust, HDH Wills 1965 Charitable Trust, Pump House Trust, Ponton House Trust, Schuh Trust, Erskine Cunningham Hill Trust, Lady Marian Gibson Trust, Christina Mary Hendrie Charitable Trust, Sylvia Aitken Charitable Trust, Westwood Charitable Trust, Scott-Davidson Charitable Trust, James Inglis Testamentary Trust, Russell Trust, Ryvoan Trust, WHC Trust for Children, Binks Trust, Netherdale Charitable Trust, Leith Benevolent Association, Mirianog Trust, Stafford Trust, Ward Family Trust, Brownlie Charitable Trust, Dr Guthrie's Association, Chris Sagar, Nicola Gunn, Marianne Rady, University of Stirling Students Union, Dominic Bowles and all of 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.

Net assets at 31 March 2023 are £210,616 (2022 - £198,147) with unrestricted funds of £180,015 (2022 - £139,773) and restricted funds of £30,601 (2022 - £58,374). Total funds cover 4.5 months of running costs (2022 – 6.4 months). Unrestricted funds cover 3.8 months of running costs (2022 – 4.5 months), this level is regularly reviewed and monitored to fully manage any unexpected change or uncertainty and to allow vital project work to continue. Reserves cover is calculated using the monthly expenditure figure in the 2023-24 Board approved budget.

#### **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:

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.
  - Chairing the Implementation Group of the Scottish Drug Checking Project, supporting the establishment of 3 community-based drug checking hubs in Scotland 2023 – 2024.
  - Contributing to research and planning towards the future development of event-based drug checking and testing in Scotland, working with partners such as The Loop.
  - Leading and managing more proactive, assertive Crew Nightlife Harm Reduction and early intervention to encourage ambition, motivate and support more people to make changes to their drug/alcohol use.
  - Continue to work with and educate promoters, paramedics and other night-time economy stakeholders to promote a 'zero harm' approach.
  - Continuing to contribute to European, national and local drug trend monitoring groups, RADAR and the Police Scotland Statement of Opinion (STOP) drug trends bulletins, sharing early warnings and appropriate harm reduction on the Crew website.

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## DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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.
  - Continue to challenge ourselves to increase our awareness of injustice and implement strategies to address it through training in anti-discriminatory practice
  - Review all policies through a justice and human rights perspective
  - Continuing to implement and evaluate our Justice Action Plan via the 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.
  - Continuing to develop and support the input of Crew Youth Advisors (aged under 25) to Crew decision-making, service development and improvement
  - Continuing to increase the influence of our counselling clients in service design, development and improvement
  - Carry out a Strategic Review 2023 – 2024 maximising the input of people with lived and living experience
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.
  - 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 with our new Young People Leading Digital Change project
  - Hosting Scottish Drug Checking Project research findings and progress on implementation on our website and in a quarterly newsletter.
  - Review and improve our website and social media presence
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.
  - Review our Fundraising Strategy
  - Maximise unrestricted income-generating potential of our website, social media platforms, regular bulletins and annual report

# **CREW 2000 (SCOTLAND)**

## **(A COMPANY LIMITED BY GUARANTEE)**

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### **DIRECTORS' REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

#### **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 2022 to the date of this report were:

Richard Beastall

Malcolm Bruce

Emma Doyle (resigned 17 November 2022)

Antara Glover (appointed 20 January 2023)

Graham Hutchison (appointed 12 April 2022, resigned 13 September 2022)

David Murdie

Michelle Ray (appointed 12 April 2022 – retired as required by Articles of Association at our AGM 17 November 2022, reappointed 20 January 2023)

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 2023 the Board had 5 members (4 in March 2022). Recruitment to the Crew Board is planned for early 2023-24.

The Crew Board meets every two months (6 meetings in 2022-23) 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 January 2023. Two risks identified in 2022-23 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.

# **CREW 2000 (SCOTLAND)**

## **(A COMPANY LIMITED BY GUARANTEE)**

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### **DIRECTORS' REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2023**

#### **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 2022-23 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, continuing to welcome people to our Drop-in, our in-person counselling service resumed in May 2022 and training now occurs in hybrid online and in person.

No staff in 2022-23 were included in the government job retention scheme. We have continued to conduct Board meetings online however we were able to hold our AGM in person.

#### **Post Balance Sheet events and Going Concern**

The Directors have reviewed the financial position and financial forecasts, considering 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 2023-24, which was approved by the Board in March 2023 highlighted a small deficit. Plans to spend the £30,601 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 mid-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 continued consultancy work planned with Winning Leishmann is expected to increase the level of fundraised income Crew generates. This is particularly beneficial regarding 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. Consequently, they continue to support the going concern basis in preparing the financial statements.

#### **Auditor**

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

A resolution to reappoint Charles Burrows & Co as auditors will be proposed at the forthcoming Annual General Meeting.

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

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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The directors' annual report was approved on 22 August 2023 and signed on behalf of the board of trustees by:

*Malcolm Bruce*

.....  
Malcolm Bruce  
Director

2023-08-31  
Date:.....

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

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**STATEMENT OF DIRECTORS' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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)**

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#### **Opinion**

We have audited the financial statements of Crew 2000 (Scotland) (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 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
- 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 charity 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 charity'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.

## **CREW 2000 (SCOTLAND)**

### **(A COMPANY LIMITED BY GUARANTEE)**

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#### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE TRUSTEES AND MEMBERS OF CREW 2000 (SCOTLAND)**

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##### **Other information**

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

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

We have nothing to report in this regard.

##### **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 charity 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 requires 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

## **CREW 2000 (SCOTLAND)**

### **(A COMPANY LIMITED BY GUARANTEE)**

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#### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE TRUSTEES AND MEMBERS OF CREW 2000 (SCOTLAND)**

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##### **Responsibilities of directors**

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

In preparing the financial statements, the directors are responsible for assessing the charity'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 charity 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 misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- at the planning stage, we gained an understanding of the legal and regulatory framework applicable to the charity and considered the risks of acts by the charity which were contrary to the applicable laws and regulations;
- we discussed amongst the engagement team the identified laws and regulations and remained alert to any indications of non-compliance.
- during the audit, we focussed on areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements through discussions with trustees and review of minutes of trustees' meetings in the year. We also considered those other laws and regulations that have a direct impact on the preparation of financial statements;
- we inquired of the trustees whether they have knowledge of any actual, suspected or alleged fraud;
- we discussed amongst the engagement team the risk of fraud such as opportunities for fraudulent manipulation of financial statements.

## **CREW 2000 (SCOTLAND)**

### **(A COMPANY LIMITED BY GUARANTEE)**

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#### **INDEPENDENT AUDITOR'S REPORT**

#### **TO THE TRUSTEES AND MEMBERS OF CREW 2000 (SCOTLAND)**

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Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

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

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

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

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

**Use of our report**

This report is made solely to the charity's members, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

*William A S Gunn*

Charles Burrows & Co  
Chartered Accountants & Statutory Auditor  
7 Palmerston Place  
Edinburgh  
EH12 5AH

2023-08-31

Charles Burrows & Co 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 2023**

		Unrestricted funds	Restricted funds	Total 2023	Unrestricted funds	Restricted funds	Total 2022
	Note	£	£	£	£	£	£
<b><u>Income from:</u></b>							
Donations and legacies	5	40,812	45,365	86,177	6,183	1,350	7,533
Charitable activities	6	22,127	350,330	372,457	18,798	352,352	371,150
Investment income	7	60	-	60	5	-	5
<b>Total income</b>		62,999	395,695	458,694	24,986	353,702	378,688
<b><u>Expenditure on:</u></b>							
Charitable activities	8	32,393	413,832	446,225	11,192	359,406	370,598
<b>Net income/ (expenditure)</b>		30,606	(18,137)	12,469	13,794	(5,704)	8,090
Transfers between funds		9,636	(9,636)	-	(45,621)	45,621	-
<b>Net movement in funds</b>		40,242	(27,773)	12,469	(31,827)	39,917	8,090
<b><u>Reconciliation of Funds</u></b>							
Fund balances at 1 April 2022		139,773	58,374	198,147	171,600	18,457	190,057
<b>Fund balances at 31 March 2023</b>		180,015	30,601	210,616	139,773	58,374	198,147

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 27 to 36 form part of these financial statements.

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

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	<b>Note</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	12	5,394	2,577
<b>Current assets</b>			
Debtors	14	73,056	38,554
Cash in hand and at bank		220,247	235,868
		<u>293,303</u>	<u>274,422</u>
<b>Creditors:</b> amounts falling due within one year	15	(88,081)	(78,852)
<b>Net current assets</b>		<u>205,222</u>	<u>195,570</u>
<b>Total assets less current liabilities</b>		<u>210,616</u>	<u>198,147</u>
<b>Net assets</b>		<u>210,616</u>	<u>198,147</u>
<b>The funds of the charity:</b>			
Restricted funds	18	30,601	58,374
Unrestricted funds	19	180,015	139,773
		<u>210,616</u>	<u>198,147</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 on 22 August 2023.

*Richard Beastall*

2023-08-31

Richard Beastall  
Finance Director (Board of Directors)

Company Registration No. **SC176635**

The accompanying notes on pages 27 to 36 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 2023**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 32 Cockburn Street, Edinburgh, EH1 1PB.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), (Charities SORP (FRS 102)), the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). The charity constitutes a public benefit entity as defined by FRS 102.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the directors to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### **Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants, including government grants, is recognised when receivable, unless performance conditions satisfy early recognition or deferral of the income. A grant received before the recognition criteria are satisfied is recognised as a liability.
- 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 2023**

#### **Accounting policies (continued)**

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. The charity is not registered for VAT and accordingly expenditure is shown inclusive of irrecoverable VAT.

Expenditure is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Expenditure on charitable activities relates to the provision of services to reduce drug and alcohol related harms.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold improvements	- Fully depreciated
Fixtures, fittings and equipment	- 33% straight line
Computer equipment	- 33% straight line

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

##### **Cash and cash equivalents**

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

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

Financial assets are reviewed for objective evidence of impairment at the end of each reporting date.

**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.

**Retirement benefits**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**4. Limited by guarantee**

The company is limited by guarantee.

**5. Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>
<b>Donations</b>			
Donations	40,812	45,365	86,177

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>
<b>Donations</b>			
Donations	6,183	1,350	7,533

**6. Income from Charitable activities**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>
Performance-related grants	–	339,530	339,530
Other income from charitable activities	22,127	10,800	32,927
	22,127	350,330	372,457

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Performance-related grants	–	351,058	351,058
Other income from charitable activities	18,798	1,294	20,092
	<u>18,798</u>	<u>352,352</u>	<u>371,150</u>

Included within income from charitable activities is £339,530 (2022 - £351,058) of grant funding received from the following sources:

	2023	2022
	£	£
Edinburgh Alcohol & Drug Partnership	188,804	188,565
Scottish Government Drug Policy Unity	130,148	123,952
Corra Foundation	18,924	33,333
The Gannochy Trust	-	3,333
British Humane Association	-	1,875
Walter Scott Giving Group	1,654	–
	<u>339,530</u>	<u>351,058</u>

**7. Investment income**

	Unrestricted funds	Total Funds 2023	Unrestricted funds	Total Funds 2022
	£	£	£	£
Bank Interest receivable	60	60	5	5

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8. Expenditure on charitable activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs (note 9)	309,248	285,291
Depreciation and impairment	2,309	1,914
Direct service costs	32,324	25,207
	<u>343,881</u>	<u>312,412</u>
Support costs (see below)	95,340	57,017
Governance costs (see below)	7,004	1,169
	<u>446,225</u>	<u>370,598</u>
Analysis by fund:		
Unrestricted funds	32,393	11,192
Restricted funds	413,832	359,406
	<u>446,225</u>	<u>370,598</u>
	<u><u>446,225</u></u>	<u><u>370,598</u></u>
<b>Support costs comprise:</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Project costs	38,249	21,268
Occupancy costs	20,392	19,956
Energy	9,801	2,983
Maintenance	26,738	12,810
Bad Debt write-off	160	-
	<u>95,340</u>	<u>57,017</u>
	<u><u>95,340</u></u>	<u><u>57,017</u></u>
<b>Governance costs comprise:</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Audit fees	5,520	1,100
Accountancy fees	-	-
Other expenses	1,484	69
	<u>7,004</u>	<u>1,169</u>
	<u><u>7,004</u></u>	<u><u>1,169</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Employment costs comprise:</b>		
Wages and salaries	275,553	254,882
Social Security costs	19,746	16,755
Employer's contribution to defined contribution pension schemes	13,949	13,654
	<u>309,248</u>	<u>285,291</u>

**Number of employees**

The average head count of employees during the year was 14 (2022: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Project	9	10
Sessional workers	1	1
Administration	1	1
Management	3	2
	<u>14</u>	<u>14</u>

Included within employment costs is £4,177 (2022 - £3,063) 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 £60,000 or more.

**Key Management Personnel**

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to two (2022: three) key management personnel for services provided to the charity was £63,359 (2022: £62,070).

**10. Trustee remuneration and expenses**

None of the directors (or any persons connected with them) received any remuneration during the year (2022: nil). Some of the directors also volunteer for charity projects and are reimbursed for travel and subsistence costs incurred. The total aggregate amount reimbursed for the year was £57 for 5 directors (2022: £82 for 3 directors).

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**11. 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.

**12. Tangible fixed assets**

	<b>Fixtures, Fittings &amp; equipment £</b>	<b>Leasehold improvements £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost:</b>				
At 1 April 2022	7,781	29,260	25,882	62,923
Additions	1,260	-	3,866	5,126
Disposals	-	-	(8,431)	(8,431)
	<u>9,041</u>	<u>29,260</u>	<u>21,317</u>	<u>59,618</u>
At 31 March 2023	9,041	29,260	21,317	59,618
<b>Depreciation and impairment:</b>				
At 1 April 2022	6,626	29,260	24,460	60,346
Charge for the year	1,024	-	1,285	2,309
Relating to disposals	-	-	(8,431)	(8,431)
	<u>7,650</u>	<u>29,260</u>	<u>17,314</u>	<u>54,224</u>
At 31 March 2023	7,650	29,260	17,314	54,224
<b>Net book value:</b>				
At 31 March 2023	<u>1,391</u>	<u>-</u>	<u>4,003</u>	<u>5,394</u>
At 31 March 2022	<u>1,155</u>	<u>-</u>	<u>1,422</u>	<u>2,577</u>

**13. Financial instruments**

	<b>2023 £</b>	<b>2022 £</b>
<b>Carrying amount of financial assets</b>		
Measured at amortised cost	<u>288,060</u>	<u>267,021</u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	<u>18,873</u>	<u>12,762</u>

**14. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	67,508	30,781
Prepayments and accrued income	5,243	7,401
Other debtors	305	372
	<u>73,056</u>	<u>38,554</u>

**CREW 2000 (SCOTLAND)**  
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**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**15. Creditors: amounts falling due within one year:**

	<b>Note</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Other taxation and social security		6,862	3,147
Deferred income	16	62,346	62,943
Trade creditors		2,556	3,504
Other creditors		(183)	1,509
Accruals		16,500	7,749
		<u>88,081</u>	<u>78,852</u>

**16. Deferred income**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Opening balance	62,943	38,624
Received in year	27,171	40,957
Released in year	(27,768)	(16,638)
Closing balance	<u>62,346</u>	<u>62,943</u>

**17. Pension and other post recruitment benefits**

**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 amount recognised in income or expenditure as an expense in relation to defined contribution plans was £13,949 (2022: £13,654).

**18. 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:

	<b>Balance at</b> <b>1 April 2022</b> <b>£</b>	<b>Movement in funds</b>			<b>Balance at 31</b> <b>March 2023</b> <b>£</b>
		<b>Income</b> <b>£</b>	<b>Expenditure</b> <b>£</b>	<b>Transfers</b> <b>£</b>	
Crew Core	-	45,088	(56,479)	11,391	-
Crew Support Services	31,551	139,804	(143,879)	-	27,476
Outreach	4,002	26,668	(32,564)	1,894	-
Info, Advice & Support	-	93,875	(98,957)	5,082	-
ET & NPS	22,821	90,260	(81,953)	(28,003)	3,125
	<u>58,374</u>	<u>395,695</u>	<u>(413,832)</u>	<u>(9,636)</u>	<u>30,601</u>

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**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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, nightlife harm reduction, 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 and Young Person Leading Digital Change project

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.

**19. Unrestricted funds**

	<b>Balance at 1 April 2022</b>	<b>Movement in funds</b>			<b>Balance at 31 March 2023</b>
	<b>£</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>£</b>
Unrestricted funds	139,773	62,999	(32,393)	9,636	180,015
	<u>139,773</u>	<u>62,999</u>	<u>(32,393)</u>	<u>9,636</u>	<u>180,015</u>

Unrestricted funds represents funding received through our income generating activities including but not limited to; training, expert witness and fundraising. The positive transfer of restricted funds to unrestricted funds has arisen as a result of a surplus in Scottish Government funding in 2022/23 being used to cover deficits from prior financial years in the same funding project. This has been agreed with the funder.

**20. Analysis of net assets between funds**

<b>2022-2023</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>
Tangible fixed assets	5,394	-	5,394
Current assets	262,702	30,601	293,303
Creditors less than 1 year	(88,081)	-	(88,081)
<b>Net liabilities</b>	<u>180,015</u>	<u>30,601</u>	<u>210,616</u>

**CREW 2000 (SCOTLAND)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Analysis of net assets between funds (cont)**

2021-2022

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	2,577	–	2,577
Current assets	216,048	58,374	274,422
Creditors less than 1 year	(78,852)	–	(78,852)
	<hr/>	<hr/>	<hr/>
<b>Net liabilities</b>	<b>139,773</b>	<b>58,374</b>	<b>198,147</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**21. Operating lease commitments**

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2023 £</b>	<b>2022 £</b>
Not later than one year	17,520	17,520
Later than one year but not later than five years	2,988	1,195
	<hr/>	<hr/>
	<b>20,508</b>	<b>18,715</b>
	<hr/> <hr/>	<hr/> <hr/>

During the year, lease payments amounting to £18,715 (2022: £18,715) were recognised as an expense.

**22. Control**

The charity is controlled by the Trustees.

**23. Related parties**

No transactions with related parties were undertaken such as required to be disclosed under FRS 102.

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Reference number: LUR99-UYLIA-LW2UB-O5NYD

## Signer

## Timestamp

## Signature

### Richard Beastall

Email: richard@creativesums.com

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31 Aug 2023 08:59:49 UTC

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31 Aug 2023 08:59:56 UTC

Signed:

31 Aug 2023 09:00:31 UTC

*Richard Beastall*

IP address: 86.133.74.72

Location: Glasgow, United Kingdom

### Malcolm Bruce

Email: malcolm.s.bruce@btinternet.com

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31 Aug 2023 10:33:17 UTC

*Malcolm Bruce*

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IP address: 141.0.55.109

Location: Glasgow, United Kingdom

### Willie Gunn

Email: wgunn@charlesburrows.co.uk

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Viewed:

31 Aug 2023 10:44:51 UTC

Signed:

31 Aug 2023 11:52:50 UTC

*William A S Gunn*

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