

COMPANY REGISTRATION NUMBER: SC176635  
CHARITY REGISTRATION NUMBER: SC021500

**Crew 2000 (Scotland)**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2024**

**CHARLES BURROWS & CO**  
Chartered Accountants & Statutory Auditor  
7 Palmerston Place  
Edinburgh  
EH12 5AH

# **Crew 2000 (Scotland)**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 March 2024**

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# Crew 2000 (Scotland)

## Company Limited by Guarantee

### Directors' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

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The directors, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

**Registered charity name** Crew 2000 (Scotland)

**Charity registration number** SC021500

**Company registration number** SC176635

**Principal office and registered office**  
32 Cockburn Street  
Edinburgh  
EH1 1PB

<b>The directors</b>	Richard Beastall	
	Malcolm Bruce	**
	David Murdie	(Resigned 7 September 2023)
	Michelle Ray	**
		(Resigned 24 October 2023, reappointed 12 February 2024)
	Antara Glover	(Appointed 22 August 2023) **
	Gavin Heron	(Appointed 13 February 2024)
	Lily Tait	(Appointed 13 February 2024)
	Grayson Bartels	(Appointed 14 May 2024)
	Isabel Watkins	

\*\* Retired as required by Articles of Association at our AGM on 24 October 2023 and reappointed on 24 October 2023

**Chief executive officer** Emma Crawshaw

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

#### Objectives and activities

##### Chief Executive's Report

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

We neither condemn nor condone drug use: we use a 'stepped care model' to create opportunities to reduce harm, meeting people where they are at.

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Objectives and activities *(continued)***

##### **Step 1: Inform and Educate**

- 'Brief Interventions' or 'BIs': short, opportunistic conversations enabling participants to assess the impact of drug taking, 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 Report and Court Service

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

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

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Objectives and activities *(continued)***

##### **Strategic Priorities**

- **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
- **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
- **Communications and digital** - maintain and improve our online and physical resources and support; develop a stronger social multi-media presence targeted to young people and decision-makers
- **Fundraising and income generation** - identify new, diverse 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, Edinburgh Young Peoples' Substance Use Service Edinburgh (YPSUS) including the Edinburgh Adolescent Substance use Service (ASUS) The Junction, Circle North Edinburgh, Edinburgh Young Carers
- Scottish Government Drugs Policy Division: Crew are members of the Early Intervention and Prevention Working Group, the National Mission to Reduce Drug-related Death Oversight Group, Scottish Drug Checking Project Implementation Group, Chair of the Establishing Standards for Children and Young People's (12-25) Substance Use Treatment Sub-group
- Black/People of Colour (BPOC) Working Group with Edinburgh Voluntary Organisations Council
- 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
- SWG3 Club Drugs Working Group and 'Be Sound' campaign, DF Concerts, eeLive
- European Nightlife Empowerment and Wellbeing Network (NEWNet)
- European Society for Prevention Research
- GSK IMPACT Award Winners UK Alumni and Scottish Networks (facilitated by the King's Fund)

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Objectives and activities *(continued)***

- Safer NightWorking Group (Edinburgh) and the Sexism Free Night campaign (pan-European)
- Scottish Drug Policy Conversation
- Waverley Care
- NHS Roam Team, NHS Lothian Healthy Respect, NHS Harm Reduction Team
- Get2gether

#### **Achievements and performance**

##### **Step 1:**

##### **Drop-in**

At our Drop-in space at 32 Cockburn Street in the centre of Edinburgh, we aim to create a fun, friendly and informal atmosphere where anyone can access up-to-date information, advice and one-to-one support about drugs and sexual health. We also provide free pregnancy testing and testing for HIV, hepatitis B, hepatitis C and syphilis. Trained Volunteer Peer Educators aged 18+ assist staff to deliver the service, and Youth Advisors aged 12-25 are encouraged to contribute to service review and development as well as informing the development of our harm reduction information resources.

##### **Key Achievements**

**4,614** people connected with Crew Drop-in Services this year: **3,455** people via Crew's Cockburn St or Digital Drop-ins, **2,246** or **65%** aged 12-25 years.

**1,159** people (**941** or **81%** aged 12-25 years) engaged with Crew Drop-in Service's **39** 'outreach' events in the Drop-in and in the local community, in addition to regular Drop-in sessions.

**4** young people accessed ongoing **21** x 1-2-1 support sessions using an empowerment model of engagement and, where appropriate, offering opportunities to contribute to service and resource development as a Youth Advisor to Crew.

**382** brief interventions held at the Cockburn St and Digital Drop-in, **222** or **58%** with young people.

**2,965** young people accessed evidence-based, peer-reviewed harm reduction: **2,024** via the Drop-in, **941** young people at community/outreach events

**31** young people under 26 received Take Home Naloxone (THN) training or training and kits (out of a total of **50** THN sessions)

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Achievements and performance *(continued)***

**80** people aged 13-18 years and **15** people aged 19-25 years fed back to service development questions about Drop-in and Digital Drop-in services, via our Drop-in surveys (MS Forms and SurveyMonkey) or Outreach workshop surveys (SurveyMonkey).

**141** frontline staff accessed Drop-in Services: **64** staff accessed resources and training including naloxone and **31** staff contacted regarding clients (**25** of whom were 12-25yrs).

**46** workers accessed information sessions and training: East Neighbourhood Centre, Royal Hospital for Children and Young People, Edinburgh Young People's Care Centres including Moredun, Northfield and Oxfangs.

**2** young volunteers aged under 25 become Board Members (**1** as a Director Elected by Volunteers).

We supported **19** family members regarding a loved one's drug use. Signposting/referrals included: Crew Counselling Service, Scottish Families Affected by alcohol and Drugs, ASUS, WEDINOS drug checking service, GP, Social work.

Crew Drop-in offered services on **307** days, out of a possible **309** days.

#### **Key Outcomes for young people aged 12-25**

**86%** reported making changes in their practice around drugs including alcohol, and sexual health (brief intervention stats on Forms, n=231)

**73%** reported feeling safer and more confident to make informed choices around drugs including alcohol, and sexual health (SurveyMonkey outreach evaluations, n=99)

**73%** of young people felt they know more about risks, effects and potential harms of drugs including alcohol (n=99, SurveyMonkey outreach evaluations)

**77%** of young people felt more able to support friends (n=99, SurveyMonkey outreach evaluations)

#### **Young People Leading Digital Change (YPLDC)**

YPLDC is a new project from 2023 which aims to increase young people's digital access to support and harm reduction information.

#### **Key Achievements**

##### **Planned Outcome 1:**

**Young people have better information and support to make their own healthier, safer choices and experience less drug-related harm.**

1 staff member will pilot and publicise a Text Anywhere digital support service open 6 afternoons weekly. Digital support to 125 individual young people aged 12-25 annually.

## Crew 2000 (Scotland)

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

### Achievements and performance *(continued)*

Planned Outputs	Actual Outputs
6 weekly 4-hour Digital Drop-in sessions, 50 weeks annually:	307 Digital Drop-in sessions open out of a total 309.
100 brief interventions with 50 signposting/referrals to other agencies:	87 brief interventions, 41 included signposting/referrals to other agencies.
25 1-2-1 support sessions, extended to 6 weeks as required:	27 1-2-1 support sessions with 10 young people (YP) around drug use.

#### Planned Outcome 2

**Young people have better access to digital support to address drug-related harm at the right time.**

Free data and phone minutes to young people aged 12-25 and experiencing financial disadvantage to facilitate access to digital support. Take-home Naloxone (THN) provision to young people aged 14+ experiencing Adverse Childhood Experiences or Environments and likely to witness opioid overdose.

Planned Outputs/Outcomes	Actual Outputs/Outcomes
Number of YP provided with free data/minutes = <b>Year 1 baseline:</b>	0 (2 workers expressed interest on behalf of 4 YP but did not convert to provision).
10 THN kits distributed to YP:	24 YP
Number of YP accessing Digital Drop-in = <b>Year 1 baseline:</b>	194 YP
65% report increased knowledge of harm reduction strategies:	93%
65% report positive changes in practice:	100%
65% report increased ability and confidence to advise and support peers:	100%

#### Planned Outcome 3

**Young people have ownership of the pilot project and inform the development of accessible, acceptable remote support with their lived and living experiences.**

1 staff member will facilitate secure digital activities every quarter to further develop and enhance young people's engagement in, input to, and ownership of Digital Drop-in support and harm reduction information production, ensuring that their lived and living experience is the key driver in how we evaluate, change, and improve this service.



## Crew 2000 (Scotland)

### Company Limited by Guarantee

### Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

#### Achievements and performance *(continued)*

Planned Outputs/Outcomes	Actual Outputs/Outcomes
4 sessions annually including 6< YP:	1 online session with Just Say Know (out of a total 6 co-production events with less than 6 YP).
Number of YP contributing to Digital service evaluation, planning and info production = <b>Year 1 baseline:</b>	20 YP via a total 36 engagements.
% of positive reviews of harm reduction info resources produced by YP and Info Sub Committee = <b>Year 1 baseline:</b>	0% baseline. YP's feedback that Crew branding is inaccessible to use, therefore prioritised consultations on what branding should look like instead.
At least 2 improvements to service identified by YP are included in the next operational plan and at least 2 items raised by YP are fed back into national research, consultations, or enquiries into drug harm reduction and YP:	2 key improvements: <ul style="list-style-type: none"><li>- More inclusive and accessible branding options for Crew</li><li>- Establish Digital Sub Club working group for YP with lived and living experience to meet quarterly to develop Crew's Digital Drop-in service and digital info production.</li></ul> 2 items raised via contributions to: <ul style="list-style-type: none"><li>- CGL Cocaine Conference 2024</li><li>- EADP Strategy 2024-27</li><li>- Scot Gov's Establishing Standards for Children and Young People's Drug Services (4 YP contributed in-person).</li></ul>

#### Planned Outcome 4:

**Workers supporting young people have increased access to support, information resources and learning to improve their knowledge, skills, and confidence to offer more effective harm reduction advice and support.**

Advice and harm reduction information resources to 30 workers supporting young people experiencing Adverse Childhood Experiences or Environments annually, signposting to Crew information resources and training.

Planned Outputs/Outcomes	Actual Outputs/Outcomes
Number workers out of 30 assisted annually = <b>Year 1 baseline</b>	113 workers (61 during Digital and Drop-in sessions, 42 via targeted outreach or by request, 10 Crew volunteers). Year 2 baseline: 30
% reporting increased knowledge, skills, and confidence in offering effective harm reduction advice and support = <b>Year 1 baseline:</b>	To be set and measured 2024-5 – lack of frontline workers able to attend training sessions due to limited capacity, priority given to outreach and providing responsive support.

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2024**

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#### **Achievements and performance *(continued)***

##### **Priorities for Year 2:**

- Complete Scottish Mental Health First Aid Trainer qualification or find suitable alternative to be able to train young people to support their peers.
- Free data/phone minutes provision strategy will be renewed and promoted to young people online to increase access by self-referral. Update Crew's Get Naloxone webpage to be more accessible and engaging to young people, increasing average page engagement time from 7s to 15s.
- Launch Digital Sub Club, a volunteer working group for young people to contribute to development of Drop-in Digital Service, Crew's website update, and bitesize harm reduction information for social media i.e. Instagram squares. Co-production of harm reduction information resources with youth-led initiatives, including SSDP alumni group.
- Publish Know Your Rights booklet on drug policy and stop and search, informed by young people.
- Create new digital evaluation tools for workers receiving support from Crew that meet their capacity, such as shorter, digital pre-/post-training questionnaires.
- Bitesize digital training and Q+A support sessions for youth workers where partnerships have been established for ongoing support.

##### **Training**

Crew trains professionals every year across Scotland on emerging drug trends and harm reduction strategies and sources of support, to increase knowledge, skills, confidence and resilience to provide evidence-based harm reduction and advice to clients.

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: N=57**

95% of respondents (54) said their knowledge had improved because of the training. 89% of respondents (51) said their confidence had improved because of the training. 91% of respondents (31)\* said they felt more able to address stigma following the training.\*didn't include question around stigma in Q1 feedback forms.

The Coordinator delivered training to 389 participants including paramedic students, prison staff, Alcohol and Drug Partnerships, housing staff, field researchers from Glasgow Caledonian University, student associations.

Provided an up-to-date website on emerging trends, eg nitazenes contamination in illegal opioid and benzodiazepine drug supply, bromazolam (a high strength benzodiazepine) contamination in the benzodiazepine drug supply, harm reduction strategies and sources of support: **1,325,491** events, **487,099** views, **364,659** new users.

## **Crew 2000 (Scotland)**

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### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Achievements and performance *(continued)***

##### **Step 2:**

##### **Nightlife Harm Reduction**

Our Nightlife Harm Reduction service provides welfare, harm reduction information, 'safe spaces', advice and immediate crisis support for young people at music festivals and clubs. This service and Crew itself started as a collective in the late 1980s and early 1990s, instigated by people involved in the dance music and free party scene who identified the need to produce credible, evidence-based harm reduction information and advice in the context of a media 'moral panic' about the emergence of new drugs associated with raves.

Our highly trained staff and volunteers deliver 1-2-1 support using active listening, Brief Interventions, motivational interviewing and violence reduction techniques at a range of clubs and festivals across Scotland, and occasionally in Europe in collaboration with the 'NEWNet' European Network of Nightlife Professionals. We work collaboratively with support and emergency services at events ensuring people get the right help at the right time. This also provides chances to offer drug trend training to paramedics with limited time and access to this information.

Information and support at the right time can be critical. Young people may not understand the exponentially increased risk in combining 2 or more drugs, or that that 'starting low and going slow' i.e., taking no more than a quarter to a half a pill then waiting at least 2 hours before re-dosing, can reduce the risk of overdose significantly. Young people experiencing confusion/distress at a festival or club night as a result of drug taking may lose contact with friends and become vulnerable to risky sexual health choices, exploitation, injury or taking more alcohol or other drugs than planned. We are there to provide non-judgmental care and support to those in need. We monitor observable health conditions of each person accessing our crisis area i.e., body temperature, breathing, level of consciousness and mood every 15 minutes and refer to paramedics immediately if there is cause for concern.

Demand for the service is growing and so is our impact. Crew provided Nightlife Harm Reduction at clubs and festivals to keep **18,285** people safe and well in 2023-2024 (up from **7,947** in 2022-23) through assertive outreach offering welfare, advice, harm reduction information and immediate crisis support at events including TRNSMT, Knockengoroch and Terminal V. We delivered brief interventions for over **780** people in crisis and worked closely with emergency services.

##### **Key Outcomes:**

- **82%** reported knowing more about the risks of alcohol and other drugs (N=334)
- **82%** reported knowing more about how to reduce the risks of alcohol and other drugs

(N=347)

- **82%** reported that they intend to share this information with others e.g. friends (N=340)

- **66%** reported that they intend to make any changes the way they take drugs inc. alcohol (N=295)

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Achievements and performance *(continued)***

##### **Case Study:**

- As part of the planning for a large dance music event for 30,000 people, Crew's Nightlife Harm Reduction (NLHR) Coordinator identified a need to position 2 trained Crew Volunteer Peer Educators at the entrance to observe and assess wellbeing in real time among incoming audience members.
- There was a significant police and security presence at the entrance, including sniffer dogs, bag searches and individual searches, as required by the Licensing Board after the death of a young person at a previous event organised by the same promoters, at which the Crew Nightlife Harm Reduction team was not present. Anyone found in possession of any drug at this event would be denied entry, and referred to Police Scotland, and this 'Zero Tolerance' policy had been publicised to all ticket holders in advance.
- The NLHR Coordinator was aware that some audience members might choose to consume drugs before arrival to avoid being turned away from the event, hence the plan to station 2 trained Crew Volunteer Peer Educators to observe audience members as they came in. Their Risk Assessment also included the possibility that some audience members might panic on sight of sniffer dogs and ingest more drugs than they would usually consume, or all drugs in their possession if holding for friends, at once.
- The Volunteer Peer Educators identified 1 young person exhibiting early signs of serotonin syndrome, a serious drug reaction: dilated pupils, agitation and confusion. They spoke calmly to the young person, without judgement, and were able to build enough trust within minutes to elicit the information that the young person had taken 6 instead of his "usual" 4 MDMA or 'ecstasy' (MDMA) pills before arriving at the event, a potentially fatal dose.
- The Crew Volunteer Peer Educators immediately alerted the on-site Medical Team who took the young person to the medical tent for triage, then arranged urgent hospitalisation for this young person and their friend who had also taken the same pills as a precaution.
- Both young people thankfully made a full recovery and the medical team and promoters thanked the Volunteer Peer Educators and Crew for their swift action.
- At the promoter's next events, the practice of having non-police, non-security spotters at the entrance observing and assessing incomers is being replicated to reduce risk and ensure audience safety.

##### **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 drugs offences and assist lawyers to confer with clients and make proportionate pleas when we have agreed with the charges.

## Crew 2000 (Scotland)

### Company Limited by Guarantee

### Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

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#### Achievements and performance *(continued)*

Crew's Expert Witness team are members of the Law Society of Scotland having demonstrated their experience and ability through an application process and professional references.

In 2023-24 the Expert Witness team provided **23 court reports** and were cited to give **evidence in court for 10 cases**, resulting in **17 court attendances** due to adjournments.

All reports under instruction and court attendances were funded by the Scottish Legal Aid Board.

The drugs listed on the indictments were:

Cannabis	23
Tetrahydrocannabinol	1
Diamorphine	5
Etizolam	3
Cocaine	9
Amphetamine	1
MDMA	1

Gross unrestricted income in 2023-24 was **£9,630** compared to **£5,955** in 2022-23. This Crew project is self-funded.

#### Step 3: Crew Counselling

Our professional drug counselling team provide weekly hour-long support sessions for up to 30 weeks, always completely free of charge. The counselling we offer is led by the individual's needs and pace.

#### Highlights

- One of the most important changes of the last year has been the introduction of our NHS Lothian clinical psychologist Amy Homes. Amy has been working with the counselling teams across Crew, Simpson House and ELCA (Edinburgh and the Lothians Council on Alcohol) as a bridge between our services and NHS Lothian Substance Use Psychology and Adult Mental Health. This has impacted many of our clients positively, helping them secure further, specialist psychological input.
- Amy also helped us run our first 'Trauma Informed Lens' event where we looked at how we could improve and build on our trauma-informed practices across all of Crew. This will result in a tailor-made plan for the Crew counselling team, mapping out our next steps and recognizing what we already do well.
- Each member of the counselling team has also upskilled or refreshed their skills through some NHS psychology run training courses. These have included 'Safety and Stabilisation', 'Motivational Interviewing' and 'Relapse Prevention' - all of which are regularly used in our work with clients.

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Achievements and performance *(continued)***

- The counselling team produced an e-learning module for NHS Education Scotland (NES) to be shared from their 'Turas' training database for NHS staff. It detailed how we work with clients taking psychostimulant drugs, working from a person-centred orientation, with a focus on the stigma clients can face and how prevalent trauma is within our client's lives. This was a great chance to use our knowledge and skills to help educate healthcare workers. It was a big under-taking but the team all worked hard and created something of which we feel proud.

#### **Achievements**

- We received **100** new referrals into the counselling service and took **75** new clients on to our caseload
- **95%** of clients included on DAISy after First Treatment were assessed within the 21-day HEAT target
- **63%** clients reported an improvement in their mental health, relationships, and over all well-being
- **68%** reduced or stopped their drug taking

#### **Challenges**

- Our waiting list has been longer than we have ever experienced, this has been due to the increased demand for counselling services as well as staffing changes in our team. We have kept the waiting list open but are managing client's expectations and making sure we are signposting to alternative support. We have recruited more team members and as a result are seeing the waiting list shorten.

#### **Three Month Follow Ups**

- **8** clients completed a 3-month follow up review
- **4/8** of clients reported their drug taking had reduced, stopped or they felt more able to manage it. **2/8** had remained abstinent
- **7/8** clients reported continued benefits from counselling ie - improved relationships, a greater sense of well-being and better mental health

#### **Next Steps**

- Continue to work towards our best Trauma Informed Practice within the counselling team - using the plan formulated at our Trauma Informed Lens event to guide us
- Acupuncture training for the team and reinstating weekly drop-by Acupuncture service as we know this was a great benefit to our clients (particularly those on the waiting list). We also hope to begin an ERG group (Emotional Resources Group) with the support of our NHS clinical psychologist Amy Homes

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Achievements and performance *(continued)***

- We would like to improve our evaluation of service methods and focus on getting accurate and useful feedback, particularly from people with lived and living experience of taking drugs and who have experienced trauma, to improve and develop our practices
- Continue the excellent partnership working we have been doing with Amy Homes - this has led to new opportunities for clients and excellent supervision and guidance for the counselling team

#### **Client Feedback (taken from 'Helpful Aspects of Therapy' and 'Short Client Evaluation' forms)**

"I would like to thank Crew for giving me a space to be myself and the opportunity to learn more about myself in a kind, compassionate and caring environment"

"My fondest insights have been that I'm not broken or in need of fixing and to love the darkest side of myself as equally as the brightest, because it was him that got me through the hardest of times"

"The counsellor listened carefully and helped me think about how to set some boundaries around my relative's drug problems. It was helpful to work out how to create more space for myself and how to step back from my relative in a way that I could still be a source of support" (Significant Other Support)

#### **Impact and Value**

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 professional and life 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 Real Living wage to ensure we recruit and retain suitably qualified and experienced staff
- We work collaboratively with individuals and key partner organisations to ensure we are open to challenge, encounter different perspectives helping us to improve, and reach more people and have more impact than would be possible alone

#### **Our Values are to be:**

- Accepting: "non-judgemental, unconditional positive regard"
- Genuine: "being genuine and real with each other"
- Empathic: "understanding other people's journeys"

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Achievements and performance *(continued)***

- 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:**

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

#### **Thank You**

Increased costs of living continue to create significant challenges and barriers to volunteering. None of our work would be possible without our wonderful volunteers who give us their precious time, knowledge, skills, experience and expertise over and above their work, study and caring commitments.

**Emma Crawshaw, CEO**



## Crew 2000 (Scotland)

### Company Limited by Guarantee

### Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

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#### Financial review

For the financial year ended 31 March 2024, Crew achieved a total income of £513,709 (2023 - £458,694) against a budgeted £484,805 (2023 - £460,639). The charity recorded a surplus for the year of £17,794 (2023 - £12,469).

#### Funding Sources

Our principal funders for 2023-24 were:

- City of Edinburgh Council: Edinburgh Alcohol and Drug Partnership (£201,437 or 39% of total income)
- Scottish Government: Drugs Policy Unit (£130,148 or 25% of total income)
- Grant funding (£86,226 or 17% of total income)

City of Edinburgh Council: Edinburgh Alcohol and Drug Partnership funding supported digital and Edinburgh-based outreach, advice and support for young people from our Cockburn Street Drop-in shop, and our 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 (£72,380) which supports both our Drop-in and our new Young Person Leading Digital Change project and The Walter Scott Giving Group (£13,846) also funding the Young Person Leading Digital Change project.

	2023-24	2022-23	2021-22
	£	£	£
Expert Witness	9,630	5,955	4,484
Training, presentations and consultancy	15,118	19,190	12,543
Training materials and information production	1,381	1,613	1,771
Night Life Harm Reduction	13,295	5,800	1,294
Room hire	172	208	—
Fundraising, donations and gifts	5,597	1,928	7,533
Small Trust donations	50,050	84,250	—
Bank interest	655	60	5
Total	95,898	119,004	27,630

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Financial review *(continued)***

We thank the following trusts and foundations for their very generous support:

Miss Eliza C Pedersen's Charitable Trust, Hospital Saturday Fund, Murdoch Forrest Charitable (previously Margaret Murdoch Trust), Squire Patton Boggs Charitable Trust, Bayne's Charitable Trust, Robert Haldane Smith Charitable Foundation, Hamead Trust, Reuben Foundation, Tay Charitable Trust, Cordis Charitable Trust, Schuh Trust, Alchemy Foundation, Nancie Massey Charitable Trust, ABC Foundation, Walker-Shoolbraid Charitable Trust (previously The Walker Family Charitable Trust), Nancy Roberts Charitable Trust, Sylvia Aitken Charitable Trust, Whitehill Chase Foundation Trust, WCH Trust for Children, Hugh Fraser Foundation, Inchrye Trust, Harapan Trust, Christina Mary Hendrie Charitable Trust, Mirianog Trust, Britford Bridge Trust, Thistledown Trust, James McNab Trust, Ponton House Trust, Serendipity Foundation, Murgitroyd Foundation, Ward Family Charitable Trust, Mbili Charitable Trust, Paristamen Charity, Mickel Fund.

#### **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 windup costs and any unexpected loss of income sources.

Net assets at 31 March 2024 are £228,410 (2023 - £210,616), being unrestricted funds of £172,828 (2023 - £180,015) and restricted funds of £55,582 (2023 - £30,601). Unrestricted funds cover 4.2 months of running costs (2023 - 3.8 months) in order to fully manage any unexpected change or uncertainty and to allow vital project work to continue.

#### **Plans for future periods**

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.

- Launch our ketamine harm reduction resource, developed from online research from with Dr Karenza Moore from University of Newcastle
- Participation in the Implementation Group of the Scottish Drug Checking Project, supporting the establishment of 3 community-based drug checking hubs in Scotland and supporting research and development into alternative models in Edinburgh

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Plans for future periods *(continued)***

- 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 and Students for Sensible Drug Policy
  - Leading and managing more proactive, assertive Nightlife Harm Reduction and early intervention to encourage ambition, motivate and support more people to make positive 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, Public Health Scotland RADAR and the Police Scotland Statement of Opinion (STOP) drug trends bulletins, sharing early warnings and appropriate harm reduction on the Crew website and social media.
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, People of Colour, disabled 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
  - Complete our Strategic Review in 2024, maximising the input of people with lived and living experience

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Plans for future periods *(continued)***

3. Communications and digital - maintain and improve our online and physical resources and support; develop a stronger social multi-media presence targeted 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, developing a new Communications Strategy by March 2026

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 annually
- Survey staff working in Alcohol and Drugs Partnerships and develop a new training programme, brochure and marketing based on current learning needs
- Maximise unrestricted income-generating potential of our website, training and Expert Witness services, social media platforms, regular bulletins and Annual Report

#### **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.

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.

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

#### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Structure, governance and management**

Crew 2000 (Scotland) (Crew) is a company limited by guarantee, incorporated on 20 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 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 receive no benefits from the charity for their Board activities. Two of the Board members are always elected annually as Cr w '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 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 2024, the Board had 8 members (2023 - 5).

The Crew Board meets every two months (6 meetings in 2023-24) 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 internally audited periodically. Directors 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 2023-24 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 Services 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.

#### **Directors' responsibilities statement**

The directors, who are also directors for the purposes of company law, 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).

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

### **Directors' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2024**

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Company law requires the charity directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **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.

#### **Small company provisions**

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

**Crew 2000 (Scotland)**

**Company Limited by Guarantee**

**Directors' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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The directors' annual report was approved on 20 August 2024 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Malcolm Bruce', with a long horizontal flourish extending to the left.

Malcolm Bruce  
Director

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Crew 2000 (Scotland)**

**Year ended 31 March 2024**

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#### **Opinion**

We have audited the financial statements of Crew 2000 (Scotland) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows 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 2024 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.

#### **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)**

### **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Crew 2000 (Scotland) *(continued)***

**Year ended 31 March 2024**

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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 trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 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 the 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

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Crew 2000 (Scotland) *(continued)***

**Year ended 31 March 2024**

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- 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 reports and take advantage of the small companies exemption from the requirement to prepare a strategic report.

#### **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)**

### **Company Limited by Guarantee**

#### **Independent Auditor's Report to the Members of Crew 2000 (Scotland) *(continued)***

##### **Year ended 31 March 2024**

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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 (i.e. gives a true and fair view).

## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

#### **Independent Auditor's Report to the Members of Crew 2000 (Scotland) *(continued)***

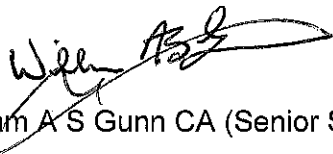
**Year ended 31 March 2024**

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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 CA (Senior Statutory Auditor)

For and on behalf of  
Charles Burrows & Co  
Chartered Accountants & Statutory Auditor  
7 Palmerston Place  
Edinburgh  
EH12 5AH

20 August 2024

## Crew 2000 (Scotland)

Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	35,422	20,228	55,650	86,177
Charitable activities	6	16,533	440,871	457,404	372,457
Investment income	7	655	—	655	60
<b>Total income</b>		<u>52,610</u>	<u>461,099</u>	<u>513,709</u>	<u>458,694</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	<u>43,688</u>	<u>452,227</u>	<u>495,915</u>	<u>446,225</u>
<b>Total expenditure</b>		<u>43,688</u>	<u>452,227</u>	<u>495,915</u>	<u>446,225</u>
<b>Net income</b>		<u>8,922</u>	<u>8,872</u>	<u>17,794</u>	<u>12,469</u>
Transfers between funds		(16,109)	16,109	—	—
<b>Net movement in funds</b>		<u>(7,187)</u>	<u>24,981</u>	<u>17,794</u>	<u>12,469</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>180,015</u>	<u>30,601</u>	<u>210,616</u>	<u>198,147</u>
<b>Total funds carried forward</b>		<u>172,828</u>	<u>55,582</u>	<u>228,410</u>	<u>210,616</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

# Crew 2000 (Scotland)

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2024

		2024		2023	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	14		9,360		5,394
<b>Current assets</b>					
Debtors	15	108,862		73,056	
Cash at bank and in hand		229,151		220,247	
		338,013		293,303	
<b>Creditors: amounts falling due within one year</b>	16	118,963		88,081	
<b>Net current assets</b>			219,050		205,222
<b>Total assets less current liabilities</b>			228,410		210,616
<b>Net assets</b>			228,410		210,616
<b>Funds of the charity</b>					
Restricted funds			55,582		30,601
Unrestricted funds			172,828		180,015
<b>Total charity funds</b>	19		228,410		210,616

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

These financial statements were approved by the board of trustees and authorised for issue on 20 August 2024, and are signed on behalf of the board by:



Richard Beastall  
Director

## Crew 2000 (Scotland)

Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net income	17,794	12,469
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	4,472	2,309
Other interest receivable and similar income	(655)	(60)
Accrued expenses	121	8,568
<i>Changes in:</i>		
Trade and other debtors	(35,806)	(34,502)
Trade and other creditors	30,761	661
Cash generated from operations	16,687	(10,555)
Interest received	655	60
Net cash from/(used in) operating activities	<u>17,342</u>	<u>(10,495)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(8,438)	(5,126)
Net cash used in investing activities	<u>(8,438)</u>	<u>(5,126)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	8,904	(15,621)
<b>Cash and cash equivalents at beginning of year</b>	<u>220,247</u>	<u>235,868</u>
<b>Cash and cash equivalents at end of year</b>	<u>229,151</u>	<u>220,247</u>

The notes on pages 30 to 39 form part of these financial statements.

# **Crew 2000 (Scotland)**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2024**

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#### **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.



## **Crew 2000 (Scotland)**

### **Company Limited by Guarantee**

#### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2024**

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### **3. Accounting policies** *(continued)*

#### **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.
- 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.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and 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 prevent the misuse of drugs and alcohol.

#### **Operating leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

#### **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.

# **Crew 2000 (Scotland)**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2024**

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#### **3. Accounting policies** *(continued)*

##### **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.

##### **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.

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

##### **Defined contribution plans**

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.

# Crew 2000 (Scotland)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 4. Limited by guarantee

The company is limited by guarantee.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	35,422	20,228	55,650

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

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Performance-related grants	—	417,810	417,810
Other income from charitable activities	16,533	23,061	39,594
	<u>16,533</u>	<u>440,871</u>	<u>457,404</u>

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

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	655	655	60	60

# Crew 2000 (Scotland)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Prevention of the misuse of drugs and alcohol	11,208	370,907	382,115
Support costs	32,480	81,320	113,800
	<u>43,688</u>	<u>452,227</u>	<u>495,915</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Prevention of the misuse of drugs and alcohol	9,529	334,352	343,881
Support costs	22,864	79,480	102,344
	<u>32,393</u>	<u>413,832</u>	<u>446,225</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Prevention of the misuse of drugs and alcohol	382,115	103,960	486,075	439,221
Governance costs	—	9,840	9,840	7,004
	<u>382,115</u>	<u>113,800</u>	<u>495,915</u>	<u>446,225</u>

#### 10. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>4,472</u>	<u>2,309</u>

#### 11. Auditors remuneration

	2024 £	2023 £
Fees payable for the audit of the financial statements	5,520	5,520
Fees payable for other non audit services	<u>4,320</u>	<u>—</u>

## Crew 2000 (Scotland)

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 12. Staff costs

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

	2024 £	2023 £
Wages and salaries	310,162	275,553
Social security costs	21,052	19,746
Employer contributions to pension plans	14,049	13,949
	<u>345,263</u>	<u>309,248</u>

The average head count of employees during the year was 14 (2023: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Project	9	9
Sessional workers	1	1
Administration	1	1
Management	3	3
	<u>14</u>	<u>14</u>

No employee received employee benefits, including employer's National Insurance and pension contributions of more than £60,000 during the year (2023: Nil).

#### 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 including employer's National Insurance and pension and before tax paid to key management personnel for services provided to the charity was £59,075 (2023: £63,359).

#### 13. Trustee remuneration and expenses

None of the directors (or any person connected to them) received any remuneration during the year (2023 - £nil).

Some of the directors also volunteer for charity projects and are reimbursed for travel costs incurred. The total aggregate reimbursed for the year was £262 to 5 directors (2023 - £57 to 5 directors).

# Crew 2000 (Scotland)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 14. Tangible fixed assets

	Leasehold improve- ments £	Fixtures, fittings and equipment £	Computer equipment £	Total £
<b>Cost</b>				
At 1 April 2023	29,260	9,041	21,317	59,618
Additions	—	—	8,438	8,438
Disposals	—	(353)	(5,318)	(5,671)
<b>At 31 March 2024</b>	<u>29,260</u>	<u>8,688</u>	<u>24,437</u>	<u>62,385</u>
<b>Depreciation</b>				
At 1 April 2023	29,260	7,650	17,314	54,224
Charge for the year	—	726	3,746	4,472
Disposals	—	(353)	(5,318)	(5,671)
<b>At 31 March 2024</b>	<u>29,260</u>	<u>8,023</u>	<u>15,742</u>	<u>53,025</u>
<b>Carrying amount</b>				
<b>At 31 March 2024</b>	<u>—</u>	<u>665</u>	<u>8,695</u>	<u>9,360</u>
At 31 March 2023	<u>—</u>	<u>1,391</u>	<u>4,003</u>	<u>5,394</u>

#### 15. Debtors

	2024 £	2023 £
Trade debtors	102,459	67,508
Prepayments and accrued income	6,390	5,243
Other debtors	13	305
	<u>108,862</u>	<u>73,056</u>

#### 16. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	11,796	2,556
Accruals and deferred income	100,544	78,663
Social security and other taxes	6,623	6,862
	<u>118,963</u>	<u>88,081</u>

# Crew 2000 (Scotland)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 17. Deferred income

	2024 £	2023 £
At 1 April 2023	62,346	62,943
Amount released to income	(49,240)	(27,768)
Amount deferred in year	<u>71,000</u>	<u>27,171</u>
<b>At 31 March 2024</b>	<b><u>84,106</u></b>	<b><u>62,346</u></b>

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £14,049 (2023: £13,949).

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	<u>180,015</u>	<u>52,610</u>	<u>(43,688)</u>	<u>(16,109)</u>	<u>172,828</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	<u>139,773</u>	<u>62,999</u>	<u>(32,393)</u>	<u>9,636</u>	<u>180,015</u>

# Crew 2000 (Scotland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

## 19. Analysis of charitable funds *(continued)*

### Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Crew Core	–	59,030	(77,696)	18,666	–
Crew Support Services	27,476	152,437	(151,443)	–	28,470
Outreach	–	14,695	(30,804)	16,109	–
Info Advice and Support	–	154,203	(135,435)	–	18,768
ET & NPS	3,125	80,734	(56,849)	(18,666)	8,344
	<u>30,601</u>	<u>461,099</u>	<u>(452,227)</u>	<u>16,109</u>	<u>55,582</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
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 and 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>

Crew Core - cover part of salary costs for CEO, Management Accountant and Services & Finance Officer, and other core costs

Crew Support Services - Crew counselling service

Outreach - outreach, crisis intervention and welfare services

Info, Advice & Support - delivery costs of Drop-in service

ET & NPS - provision of Emerging Trends and Training service



## Crew 2000 (Scotland)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	9,360	–	9,360
Current assets	281,797	55,582	337,379
Creditors less than 1 year	(118,329)	–	(118,329)
<b>Net assets</b>	<u>172,828</u>	<u>55,582</u>	<u>228,410</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
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 assets</b>	<u>180,015</u>	<u>30,601</u>	<u>210,616</u>

### 21. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>220,247</u>	<u>8,904</u>	<u>229,151</u>

### 22. Operating lease commitments

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

	2024 £	2023 £
Not later than 1 year	17,520	17,520
Later than 1 year and not later than 5 years	1,793	2,988
	<u>19,313</u>	<u>20,508</u>

**Crew 2000 (Scotland)**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2024**

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**The following pages do not form part of the financial statements.**

# Crew 2000 (Scotland)

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	55,650	86,177
<b>Charitable activities</b>		
Performance-related grants	417,810	339,530
Other income from charitable activities	39,594	32,927
	<u>457,404</u>	<u>372,457</u>
<b>Investment income</b>		
Bank interest receivable	655	60
<b>Total income</b>	<u>513,709</u>	<u>458,694</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	310,162	275,553
Employer's NIC	21,052	19,746
Pension costs	14,049	13,949
Rent	17,520	17,520
Rates and water	2,881	2,479
Light and heat	12,695	9,801
Repairs and maintenance	18,416	26,738
Insurance	6,057	5,468
Vehicle leasing/hire	3,853	3,311
Other motor/travel costs	8,694	11,648
Legal and professional fees	11,741	7,301
Telephone	3,182	2,462
Other office costs	14,138	12,849
Depreciation	4,472	2,309
Direct service costs	18,126	14,938
Project costs	21,899	14,454
Staff training and supervision costs	5,294	4,335
Recruitment costs	1,684	1,364
	<u>495,915</u>	<u>446,225</u>
<b>Total expenditure</b>	<u>495,915</u>	<u>446,225</u>
<b>Net income</b>	<u>17,794</u>	<u>12,469</u>

## Crew 2000 (Scotland)

Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
<b>Expenditure on charitable activities</b>		
<b>Prevention of the misuse of drugs and alcohol</b>		
<b><i>Activities undertaken directly</i></b>		
Wages and salaries	310,162	275,553
Employer's NIC	21,052	19,746
Pension costs	14,049	13,949
Equipment hire	3,853	3,311
Travel and subsistence	5,467	10,023
Depreciation	4,472	2,309
Direct service costs	18,126	14,938
Fundraising fees	299	54
Staff training and supervision costs	4,635	3,998
	<u>382,115</u>	<u>343,881</u>
<b><i>Support costs</i></b>		
Rent	17,520	17,520
Water rates	2,881	2,479
Light and heat	12,695	9,801
Repairs and maintenance	18,416	26,738
Insurance	6,057	5,468
Travel and subsistence	3,227	1,625
Legal and professional fees	1,901	1,781
Telephone	3,182	2,462
Other office costs	14,138	11,365
Fundraising fees	21,600	14,400
Staff training and supervision costs	659	337
Recruitment costs	1,684	1,364
	<u>103,960</u>	<u>95,340</u>
<b><i>Governance costs</i></b>		
Governance costs - accountancy fees	4,320	—
Audit fees	5,520	5,520
Other expenses	—	1,484
	<u>9,840</u>	<u>7,004</u>
<b>Expenditure on charitable activities</b>	<u>495,915</u>	<u>446,225</u>