

**REGISTERED COMPANY NUMBER: SC176635 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC021500**

**Crew 2000 (Scotland)**  
**(A Company Limited by Guarantee)**

**Trustees' Report and**  
**Audited Financial Statements for the Year Ended 31 March 2025**

Gibson McKerrell Burrows Limited  
28 Rutland Square  
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EH1 2BW

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

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## **Crew 2000 (Scotland)**

### **Trustees' Report for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

##### **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.

##### **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 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**

- \* 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)**

### **Trustees' Report for the Year Ended 31 March 2025**

#### **Key Partners:**

- \* Edinburgh Drug and Alcohol Partnership Edinburgh Psychological Therapies Alliance, Edinburgh Young Peoples' Substance Use Service Edinburgh (YPSUS) including the NHS Lothian 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, and Chair of the Establishing Standards for Children and Young People's (12-25) Substance Use Treatment Sub-group
- \* 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
- \* In August 2025, Crew were invited to join the Advisory Council for the Misuse of Drugs (ACMD) Prevention Working Group
- \* Dr Karenza Moore, University of Newcastle, The Loop, SWG3 Club Drugs Working Group and 'Be Sound' campaign, DF Concerts, eeLive, the Sub Club
- \* 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)
- \* Safer Nightlife Working Group (Edinburgh) and the Sexism Free Night campaign (pan-European)
- \* University of Edinburgh Students' Association
- \* Napier University Harm Reduction Working Group
- \* Scottish Drug Policy Conversation
- \* Waverley Care
- \* NHS Lothian C:Card; NHS Roam Team, NHS Lothian Healthy Respect, NHS Harm Reduction Team, NHS Lothian Clinical Psychology
- \* Get2gether
- \* Simon Community

## **STRATEGIC REPORT**

### **Achievements and performance**

#### **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.



## Crew 2000 (Scotland)

### Trustees' Report for the Year Ended 31 March 2025

#### Key Achievements

##### Outcomes:

##### After engaging with Crew:

- \* **94%** of 12-25 year olds reported feeling safer and more confident to make informed choices around drugs including alcohol, and sexual health (n=18, Drop-in funding survey)
- \* **87%** of 12-25 year olds reported or demonstrated making positive changes in their practice around drugs including alcohol, and sexual health (n= 194 out of 223 BIs had onwards referrals, accessed THN, STI/BBV testing, accessed single use reagent test kits or reported positive outcomes of engagement).
- \* **83%** of 12-25 year olds reported increased understanding about the risks, effects and harms of drugs including alcohol (n=18, Drop-in funding surveys + SurveyMonkey workshop evaluations)
- \* **83%** of 12-25 year olds reported they felt more confident to support friends or family around drugs or sexual health since visiting Crew (n=18, Drop-in funding surveys + SurveyMonkey workshop evaluations)

##### Engagement:

3,466 people accessed Crew's Drop-in Services (1st April 24 to 31st March 25) including

- \* **2,093** in our Drop-in and Digital Drop-in (**1,340 or 64% being young people**)
- \* **1,265** via outreach and events (**747 young people**)

**345** brief interventions took place, **223** with young people aged 12-25 years.

**10** 1-2-1 support sessions held with **4** young people dealing with drug taking.

**2,705** young people accessed evidence-based, peer-produced harm reduction advice and info at the Drop-in or at Drop-in lead outreach events.

We ran **24** community-based education and outreach events in partnership with local youth supporting organisations, eg LGBT Youth Scotland in the Pride Youth Space; The Junction.

**11** young people helped co-develop or peer review new evidence-based harm resources, in partnership with Emerging Trends and Training Team including the 'What is xylazine' booklet and 'How to Test Your Drugs' posters; 3 resources are also in development or soon to launch - 'Drugs and Mental Health', 'Know Your Rights About Drugs' and a GHB resource.

**39** young people aged between 14 and 25 years were trained and equipped with Take Home Naloxone (from a total of **66** training and kits provided).

**14** family members supported, 11 signposted to local services including SFAD, Crew Counselling Services and Young Peoples Substance Use Services (YPSUS); **7** enquiries were for family members aged 12-25 years.

## **Crew 2000 (Scotland)**

### **Trustees' Report for the Year Ended 31 March 2025**

**167** frontline workers accessed harm reduction advice and information:

- \* 69 frontline worker enquiries at the Drop-in
- \* 98 staff attending Drop-in led training sessions.

**41** people attended peer education volunteer training, with **17** being young people under 26 years.

We opened for **302** in-person and **305** digital Drop-in sessions every day except Sunday (out of a possible 308 days April 1st - March 31st)

Crew volunteers donated **1,345** hours across the Drop-in (529 hours), outreach (144 hours), in training and development (321 hours) and on the board (351 hours).

### **Young People Leading Digital Change**

Young People Leading Digital Change (YPLDC) is a 3-year project that aims to increase digital access to harm reduction support for young people aged 12 to 25 in Edinburgh and the Lothians.

#### **OUTCOME 1**

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

Individual harm reduction support provided to young people:

- \* **109** supported via brief intervention
- \* **97** supported via onward referral to an appropriate agency
- \* **2** supported via continued 1-2-1 support sessions

**57** Naloxone training and kits were provided to young people aged 14+ experiencing Adverse Childhood Experiences or Environments and likely to witness opioid overdose

**Young people reported increased knowledge of harm reduction strategies, positive changes in practice, and ability and confidence to advise and support their peers (33 respondents):**

- \* **100%** reported increased knowledge of harm reduction strategies
- \* **97%** reported positive changes in practice
- \* **94%** reported increased ability and confidence to advise and support their peers

Feedback from young people was gathered after educational workshops and local outreach events, in partnership with local organisations and events, such as Spartans Community Foundation, LGBTYS, Pilmeny Development Project, get2gether, and the Meadows Festival 2024:

#### **What Young People said:**

"[I liked] How calm and informal but still informative it was... the recognition of bystander syndrome was really important, something I've felt but never been able to put words to and I know other people feel too. Very grateful for the language to talk about it."



## **Crew 2000 (Scotland)**

### **Trustees' Report for the Year Ended 31 March 2025**

"I feel more knowledgeable on the risks certain drugs bring, and more confident that I can help out in a crisis!"

#### **OUTCOME 2**

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

- \* **1,104h** of digital support available to young people (276 sessions)
- \* **129\*** young people supported via the Digital Drop-in Service

\*65% of people accessing Crew's Drop-in services were under aged 12-25. We estimate young people as 65% of the total number of engagements (198).

- \* **208k** views of harm reduction information on our website
- \* **181k** new users accessed harm reduction content on our website

#### **OUTCOME 3**

Young people have ownership of the digital support services and inform the development of accessible, acceptable, remote support with their lived and living experience

- \* **65** young people contributed towards the Digital Drop-in service evaluation, planning, and information production
- \* **9** digital harm Reduction resources co-produced with young people, including:
  - \* 'Take Ket?' Let's Chat (in partnership with Crew Nightlife Harm Reduction and Dr Karenza Moore, University of Newcastle and artist Zafi Moore)
  - \* 'What is Xylazine' with Crew Emerging Trends and Training Team
  - \* 'MCat' with Crew Emerging Trends and Training Team
- \* **5** improvements to service identified by young people and included in Crew's next annual operational plan:
  - \* Improving digital searchability of Crew's website by updating drug terminology to reflect contemporary language
  - \* Make digital collaboration more accessible to young volunteers through the creation of Crew's WhatsApp Community Group
  - \* Include a social media working group within Crew's Digital Sub Club (collaborative platform for Crew's volunteers and youth advisors)
  - \* Upgrade the free text service software to improve access to volunteer peer educators and increase privacy
  - \* Build youth representation and inclusion into Crew's Board of Directors

We supported young people to inform the Edinburgh Alcohol and Drug Partnership's Strategy Development, National Lottery Community Fund's Young Start Development Project, Scottish Government's Young People's Drug and Alcohol Treatment Standards, and NHS Lothian's Drug Checking Services proposal.

#### **OUTCOME 4**

Workers supporting young people have better access to support, information resources, and learning to improve their knowledge, skills and confidence to offer harm reduction advice and support

## Crew 2000 (Scotland)

### Trustees' Report for the Year Ended 31 March 2025

- \* We assisted **162** workers to better support young people experiencing Adverse Childhood Experiences and Environments
  - \* **45** workers received one-off support via the Digital and Drop-in Services
  - \* **41** workers received ongoing support via digital partnership meetings
  - \* **76** workers received training on how to support young people to reduce drug harms, including Howdenhall Youth Residential Care Home, Willow Service, Edinburgh Young Carers, Action for Children, Friends of the Earth Scotland, and Tripod
- \* **97.5%** said they have better understanding of risks associated with drugs including alcohol
- \* **100%** said they feel more confident about knowing where to access harm reduction information and resources to support young people
- \* **100%** said they feel more confident to offer harm reduction support to a young person

### Emerging Trends and Training

Crew trains professionals every year across Scotland on emerging drug trends, harm reduction strategies and sources of support. This included: Napier University Student Services, St Andrews Student Services, Alcohol and Drug Partnerships across Scotland from South Lanarkshire to Aberdeen, paramedics in training, Penumbra, Cyrenians, Edinburgh Crisis Service, Money Minders and countless youth services. 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 and their input to the evidence base.

#### In a sample:

- 91%** of respondents (169) reported improved knowledge of emerging trends and harm reduction strategies because of the training
- 88%** of respondents (169) said their confidence in discussing these matters with other people had improved because of the training
- 86%** of respondents (169) said they felt more able to address the stigma surround drugs because of the training

There was a **48%** increase in the number of training sessions compared to last year (23) as we now have two staff members in the Emerging Trends and Training team, allowing for better coverage of local and national training bookings.

We worked with **HMP Polmont** on harm reduction with their residents and staff as part of their Recovery Walk Day 2024. There were conversations about harm reduction, stigma, and really hearing the experiences of individuals who were looking for space to talk. The discussions around benzodiazepines and risks of harm, were especially poignant as we discussed the risk of drug related deaths for benzodiazepines and struggles in supporting individuals that are really needing an increase in services:

One person felt that  
**"they are just letting us die"**

It was also raised that there's **"no naloxone for benzos"**, which meant that, during one person's experiences of overdose, there was no way to get help quickly and friends had to wait for paramedics to arrive.



## Crew 2000 (Scotland)

### Trustees' Report for the Year Ended 31 March 2025

#### Harm Reduction Communications:

Over the last year, there have been updates to social media, including migrating to Bluesky and increasing engagement with professional services and local agencies on the platform. Crew harm reduction resources, shared on Bluesky and Instagram, had **36,100 views** with around **12,900 people** being reached. Most recently, campaigns have focused on launching our synthetic cannabinoids alert post and our annual 'Drug Trends at Crew' report. Overall, the website has had a good number of views through updates and improvements in communication strategy: **263,000** website views, and **185,000** new website users, including **550** from the NHS, Crew training events and ADP meetings.

#### 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. Our highly trained staff and volunteers deliver 1-2-1 support using active listening, Brief Interventions, motivational interviewing and de-escalation techniques.

Crew provided Nightlife Harm Reduction at clubs and festivals to keep **8,986 people** safe and well in 2024-25 and delivered brief interventions for over **2,831** people in crisis (**780** in 2023 - 2024) while working closely with emergency services, event organisers, and a variety of other partners to maximise the safety of those attending nightlife and music events.

\* **83%** people accessing support reported knowing more about the risks of alcohol and other drugs (N=365)

\* **79%** reported knowing more about how to reduce the risks of alcohol and other drugs (N=365)

\* **82%** reported that they intend to share this information with others e.g. friends (N=362)

\* **65%** reported that they intend to make any changes the way they take drugs inc. alcohol (N=317)

Offering welfare, advice, harm reduction information and immediate crisis support, Crew provided assertive outreach at large multi-genre and demographic based events including Terminal V Festival and Terminal V Halloween, TRNSMT, and 5 of SWG3's Summer Yard events.

In 2024-25, **510** nightlife and festival attendees completed our NLHR survey. This produces valuable data from which we can gather intelligence to monitor trends around drug taking, polydrug use (i.e. mixing drugs including alcohol), vaping and smoking, opinions on drug checking, and measure general understanding and beliefs around harm reduction information.

## Crew 2000 (Scotland)

### Trustees' Report for the Year Ended 31 March 2025

In 2024-25, Crew provided **5** training sessions for those working/volunteering in the nighttime economy. **113** people received this training.

\* **93%** report knowing more about the risks of alcohol and other drugs (N=8)

\* **90%** report knowing more about how to advise clients about how to reduce the risks of alcohol and other drugs (N=8)

\* **86%** report that they intend to share this information with clients or colleagues (N=5)

In 2024-25 NLHRC worked collaboratively with the Emerging Trends and Training Team to plan and deliver regular website and social media updates on emerging nightlife trends, harm reduction strategies and sources of support.

\* **18%** increase in website views re: 'Search results for "Ketamine"' and **3%** increase in 'views per active user' on all Cocaine content.

#### Expert Witness:

Crew's 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'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 2024-25 the Expert Witness team provided **22 court reports** and were cited to give **evidence in court for 13 cases**, resulting in **20 court attendances** due to adjournments.

80% of reports under instruction and court attendances were funded by the Scottish Legal Aid Board.

## **Crew 2000 (Scotland)**

### **Trustees' Report for the Year Ended 31 March 2025**

The drugs listed on the indictments were:

<b>Cannabis</b>	<b>16</b>
<b>Cannabis Resin</b>	<b>1</b>
<b>Diamorphine</b>	<b>6</b>
<b>Morphine</b>	<b>1</b>
<b>Buprenorphine</b>	<b>2</b>
<b>Dihydrocodeine</b>	<b>1</b>
<b>Gabapentin</b>	<b>1</b>
<b>Zopiclone</b>	<b>1</b>
<b>Pregablin</b>	<b>2</b>
<b>Etizolam</b>	<b>3</b>
<b>Bromazolam</b>	<b>1</b>
<b>Meclonazepam</b>	<b>1</b>
<b>Diazepam</b>	<b>1</b>
<b>Alprazolam</b>	<b>1</b>
<b>Flubromazolam</b>	<b>1</b>
<b>Flualprazolam</b>	<b>1</b>
<b>N-Benzyl-3 4-DMA</b>	<b>1</b>
<b>Clonazepam</b>	<b>1</b>
<b>Diclazepam</b>	<b>1</b>
<b>Temazepam</b>	<b>1</b>
<b>Xanax</b>	<b>1</b>
<b>Cocaine</b>	<b>11</b>
<b>Ketamine</b>	<b>3</b>
<b>MDMA</b>	<b>1</b>
<b>LSD</b>	<b>1</b>

Gross unrestricted income in 2024-25 was **£11,629** compared to **£9,630** in 2023-24

Crew has provided a continuous Expert Witness Service since 1997, and the project is self-funded.

#### **Step 3:**

#### **Crew Counselling**

#### **Highlights**

**2** experienced members of the team took on joint responsibility for acting up as job-share Counselling Coordinators.



## Crew 2000 (Scotland)

### Trustees' Report for the Year Ended 31 March 2025

The counselling team continued to work closely with an NHS Clinical Psychologist, funded by Edinburgh Alcohol and Drug Partnership, with bi-monthly supervision sessions to enhance our working with clients with more complex needs and refer them to further, specialist support where needed. The team continued to offer Safety and Stabilisation input, where appropriate for clients, and to work with the clinical psychologist to make referrals to further support such as the Sea Change Group: specialist groupwork for those with Complex Post-traumatic stress disorder (CPTSD) diagnoses; Neurodiversity assessments or Tier 3 and 4 psychological services within NHS Adult Mental Health. We also continued to work with the Clinical Psychologist to further develop our Trauma-informed Practice.

Continuing professional development training included NHS compassion-focused leadership and practice, neurodiversity and gambling training.

2 team members attended National Acupuncture Detoxification (NADA) ear acupuncture training in June 2024 with the aim of running weekly acupuncture sessions again from Autumn 2024. Building issues have delayed this from starting; however counselling rooms have been reinstated (July 2025) and we intend to offer this service in 2025.

#### Achievements

- \* We received **83** new referrals into the counselling service and took **62** new clients on to our caseload
- \* We saw **98%** of referrals within the 21-day HEAT target.
- \* Of **44** clients ending counselling, **66%** achieved a planned ending with their counsellor - this is higher than previous years indicating good therapeutic relationships with clients. **86%** of those with planned endings reported seeing an improvement in their mental health, relationships, and over all well-being.
- \* **89%** of **44** clients ending counselling in a planned way had reduced or stopped their drug taking. This is very encouraging and indicates that clients have high levels of motivation alongside excellent support from the counselling team

#### Challenges

- \* The biggest challenges of this year were unexpected building issues. An ongoing ingress of water from a neighbouring building followed by a flood from a burst pipe from the same premises in July 2024 left the counselling rooms unusable. This had a significant impact on service provision, staff time and staff morale; however the team swiftly offered online and telephone counselling sessions to maintain service continuity. Our partners ELCA and Simpson House very quickly and generously offered us use of their counselling rooms at short notice so that we could keep seeing clients in person and we extend our heartfelt thanks for their outstanding support. This enabled us to mitigate and minimise disruption to client sessions and the waiting list for counselling significantly, however some impact has been unavoidable.
- \* Due to increased demand and acuity within that demand, staff changes and changes in funding delaying recruitment; the disruption from the building issues meant that our waiting list is now even longer with waits of up to 9 months from first treatment to starting counselling. We continue to manage clients' expectations, explore options with them and signpost/refer to appropriate support.



## **Crew 2000 (Scotland)**

### **Trustees' Report for the Year Ended 31 March 2025**

\* Due to the building issues, the additional time needed to manage work to reinstate the counselling rooms, increased travel time and other knock-on effects, we have had to prioritise the most vital aspects of the service: seeing as many clients as possible and offering the best possible quality services.

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

- \* 5 clients completed a 3-month follow up review
- \* 4 of these clients reported their drug taking had reduced, stopped or they had continued abstinence
- \* 4 out of 5 clients reported continued benefits from counselling ie - improved relationships, a greater sense of well-being and better mental health.

#### **Next Steps**

- \* Our focus this year is completing building repairs and taking the opportunity to repair and renovate our counselling rooms (including entryway) with trauma-informed design - providing an even more safe and welcoming a space for our clients
- \* We plan to launch our weekly drop-in Acupuncture group as a priority and would also like to consider other group possibilities, such as an emotional regulation Group (ERG)
- \* We would like to improve our evaluation of service methods and focus on getting even more in-depth feedback, particularly from more people with lived and living experience of taking drugs and who have experienced trauma, to improve our practices
- \* Continue the excellent partnership working we have been doing with our NHS Clinical Psychologist - this has led to new opportunities for clients and excellent supervision and guidance for the counselling team.

#### **Some Feedback from Client's (taken from 'Helpful Aspects of Therapy' forms)**

'Counselling has made me more confident, and helped me reach over 6 months of sobriety, whilst also helping me with my overall mental health and making me realise how important my physical and mental well-being actually is'

'I found the sessions very helpful; I felt validated and heard. I was given tools that not only helped with my addiction, but also in getting to know myself and my strengths'

'I struggle to trust professionals with wanting to help me, or being heard, I have felt the complete opposite here. The counsellor is a credit to your team'

'My counsellor made me feel so comfortable and at ease at all times and I finally felt listened to and understood'

'Therapy was something I was always worried about due to past experience, but my counsellor from Crew made me feel so good about myself and never made me feel judged'

'I felt she really listened to me and was able to respond to my specific points/questions/needs and respond accordingly instead of giving me textbook answers like I've experienced elsewhere'

## **Crew 2000 (Scotland)**

### **Trustees' Report for the Year Ended 31 March 2025**

#### **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"
- \* 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



## Crew 2000 (Scotland)

### Trustees' Report for the Year Ended 31 March 2025

#### Thank You

We thank our dedicated and highly skilled staff for their continued commitment to learning and providing high quality services; and our volunteers, who continue to enhance and enliven our work with their knowledge, skills, expertise and insight, over and above and their caring, study and work commitments and despite the real challenges posed to volunteering by ongoing increases in the costs of living.

#### Financial review

##### Financial position

For the financial year ended 31 March 2025, Crew achieved a total income of £571,398 (2024 - £513,709 ) against a budgeted £523,601 (2024 - £484,805). The charity recorded a surplus for the year of £22,803 (2024 - £17,794).

#### Principal funding sources

##### Funding Sources

Our principal funders for 2024-25 were:

- \* City of Edinburgh Council: Edinburgh Alcohol and Drug Partnership and Connected Communities (£232,229 or 41% of total income).
- \* Scottish Government: Drugs Policy Unit (£130,148 or 23% of total income)
- \* Grant funding (£98,448 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 (£20,000) also funding the Young Person Leading Digital Change project and Nightlife Harm Reduction.

<b>Other income includes:</b>	<b>2024 25</b>	<b>2023-24</b>	<b>2022-23</b>
Expert Witness	11,269	9,630	5,955
Training, presentations and consultancy	9,007	11,918	19,190
Training materials and information production	2,615	1,381	1,613
Night Life Harm Reduction	12,369	13,295	5,800
Room Hire	555	172	208
Fundraising, donations and gifts	1,510	5,958	1,928,
Small Trust donations	69,250	50,050	84,250
Bank interest	1,265	655	60
<b>Total</b>	<b>110,024</b>	<b>93,059</b>	<b>119,004</b>

## **Crew 2000 (Scotland)**

### **Trustees' Report for the Year Ended 31 March 2025**

#### **STRATEGIC REPORT**

##### **Financial review**

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

The David Family Foundation, The Mirianog Trust, The Himat Tanna Charitable Trust, The Hufstetler Foundation, The JTH Charitable Trust, The CPF Trust, The David Lister Charitable Trust, The Schreier Foundation, The Tillyloss Trust, The Allsop Memorial Fund, Leith Benevolent Association, Sir Iain Stewart Foundation, The Slater Foundation, The Russell Trust, The Mary B Bannerman Trust, Bayne's Charitable Trust, Robert Haldane Smith Charitable Foundation, Schuh Trust, Alchemy Foundation, ABC Foundation, Walker-Shoolbraid Charitable Trust (previously The Walker Family Charitable Trust), Sylvia Aitken Charitable Trust, Inchrye Trust, Harapan Trust, Britford Bridge Trust, Thistledown Trust, The Ponton Trust, Ward Family Charitable Trust, Mickel Fund, the KPE4 Trust, Pat Newman Memorial Trust, Geraldine Kirkpatrick Charitable Trust, Netherdale Trust, Cordis Charitable Trust, The JK Young Endowment Fund and the Paristamen Charity.

##### **Reserves policy**

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 2025 are £251,213 (2024 - £228,410), being unrestricted funds of £193,485 (2024 - £172,828) and restricted funds of £57,728 (2024 - £55,582). Unrestricted funds cover 4.2 months of running costs (2024 - 4.2 months) in order to fully manage any unexpected change or uncertainty and to allow vital project work to continue.

##### **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.

##### **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:



## Crew 2000 (Scotland)

### Trustees' Report for the Year Ended 31 March 2025

#### STRATEGIC REPORT

**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.

- \* Contributing to the Advisory Council for the Misuse of Drugs (ACMD) Prevention Working Group
- \* 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.
- \* Contributing to the Scottish Government National Mission Oversight Group
- \* Contributing to the Ministerial Round Table on Spiking
- \* Contributing to the Drug Education Forum Working Group
- \* Evaluate the impact of our ketamine harm reduction resource, developed from online research from with Dr Karenza Moore from University of Newcastle
- \* Continued 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
- \* Evaluate our pilot project distributing harm reduction advice with high quality reagent drug testing kits at the University of Edinburgh Students' Association and explore potential for widening access
- \* 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

**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.

- \* Undertake Send it To Alex Neurodiversity Training
- \* 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

## **Crew 2000 (Scotland)**

### **Trustees' Report for the Year Ended 31 March 2025**

#### **STRATEGIC REPORT**

- \* Continuing to increase the influence of our counselling clients in service design, development and improvement
- \* Complete our Strategic Review in 2025, 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 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.

- \* Continue to investigate and secure new unrestricted income streams, where these are compatible with our values and sustainable on a 'spend to raise' ratio basis
- \* Maintain positive, professional relationships with Trust and Foundation funders, inviting challenge as well as support and continuing to research new prospects
- \* Embed the new Fundraising Regulator Codes of Practice from 1st November 2025
- \* Maximise our networks and connections to identify new supporters and partnerships
- \* Review our Fundraising Strategy annually
- \* Launch our new training programme, brochure and marketing based on learning needs identified
- \* Maximise unrestricted income-generating potential of our website, training and Expert Witness services, social media platforms, regular bulletins and Annual Report

#### **Thank you:**

We thank every one of our funders and supporters for their faith and trust in Crew to deliver our mission to reduce harm. We thank Edinburgh Alcohol and Drug Partnership, Scottish Government Drug Policy Unit, the Corra Foundation, the Walter Scott Giving Group, the Netherdale Trust, Thistledown Trust and all trust funders and anonymous donors.

Emma Crawshaw, CEO



## **Crew 2000 (Scotland)**

### **Trustees' Report for the Year Ended 31 March 2025**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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.

##### **Recruitment and appointment of new trustees**

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 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.

##### **Organisational structure**

The Crew Board meets every two months (6 meetings in 2024-25) 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.

##### **Induction and training of new trustees**

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 2025, the Board had 5 members (2024 - 8).

##### **Risk management**

The Board conducts a regular review of the major risks to which the charity is exposed, and the risk register was last reviewed in September 2025. One risk identified in 2023-24 was deemed to have both 'high likelihood' and 'high impact'. 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 the Scottish Council for Voluntary Organisations Employers' Advice Service. These procedures are periodically reviewed by the Finance and Human Resources sub-committees with input from the staff and volunteer team to ensure they remain fit for purpose and policy compliant.

## **Crew 2000 (Scotland)**

### **Trustees' Report for the Year Ended 31 March 2025**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
SC176635 (Scotland)

**Registered Charity number**  
SC021500

**Registered office**  
32 Cockburn Street  
Edinburgh  
EH1 1PB

**Trustees**  
R H Beastall  
M Bruce  
A D Glover (resigned 27.9.2024)  
G C Heron  
M S H J Ray  
A Shoaib (appointed 29.11.2024)  
L C Tait (resigned 27.9.2024)  
G Bartels  
I Watkins (appointed 14.5.2024)

**Auditors**  
Gibson McKerrell Burrows Limited  
28 Rutland Square  
Edinburgh  
EH1 2BW

**Chief executive officer**  
Emma Crawshaw

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Crew 2000 (Scotland) for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).



## **Crew 2000 (Scotland)**

### **Trustees' Report for the Year Ended 31 March 2025**

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company law requires the trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

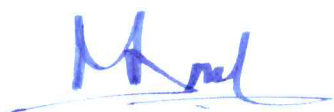
In so far as the trustees are aware:

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

#### **AUDITORS**

The auditors, Gibson McKerrell Burrows Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 16 September 2025 and signed on the board's behalf by:



M Bruce - Trustee

## **Report of the Independent Auditors to the Trustees and Members of Crew 2000 (Scotland)**

### **Opinion**

We have audited the financial statements of Crew 2000 (Scotland) (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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



## **Report of the Independent Auditors to the Trustees and Members of Crew 2000 (Scotland)**

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

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

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

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **Report of the Independent Auditors to the Trustees and Members of Crew 2000 (Scotland)**

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees 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 trustees 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 trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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;



## **Report of the Independent Auditors to the Trustees and Members of Crew 2000 (Scotland)**

- we discussed amongst the engagement team the risk of fraud such as opportunities for fraudulent manipulation of financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors. 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:

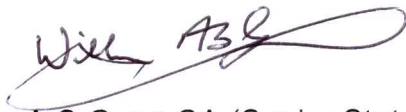
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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).

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.

## **Report of the Independent Auditors to the Trustees and Members of Crew 2000 (Scotland)**

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in dark ink, appearing to read 'Will A S Gunn', with a large, sweeping flourish extending to the right.

William A S Gunn CA (Senior Statutory Auditor)  
for and on behalf of Gibson McKerrell Burrows Limited  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
28 Rutland Square  
Edinburgh  
EH1 2BW

16 September 2025



## Crew 2000 (Scotland)

### Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	34,262	36,500	70,762	55,650
<b>Charitable activities</b>	5				
Prevention and reduction of harms from drugs including alcohol		21,653	477,718	499,371	457,404
Investment income	4	1,265	-	1,265	655
<b>Total</b>		<u>57,180</u>	<u>514,218</u>	<u>571,398</u>	<u>513,709</u>
<b>EXPENDITURE ON Charitable activities</b>					
Prevention and reduction of harms from drugs including alcohol	6	36,523	512,072	548,595	495,915
<b>NET INCOME</b>		20,657	2,146	22,803	17,794
<b>Transfers between funds</b>	17	(19,729)	19,729	-	-
<b>Net movement in funds</b>		928	21,875	22,803	17,794
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		172,828	55,582	228,410	210,616
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>173,756</u>	<u>77,457</u>	<u>251,213</u>	<u>228,410</u>

#### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

## Crew 2000 (Scotland)

### Balance Sheet 31 March 2025

	Notes	31.3.25 £	31.3.24 £
<b>FIXED ASSETS</b>			
Tangible assets	12	8,186	9,360
<b>CURRENT ASSETS</b>			
Debtors	13	101,697	108,862
Cash at bank and in hand		256,051	229,151
		<u>357,748</u>	<u>338,013</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(114,721)	(118,963)
<b>NET CURRENT ASSETS</b>		<u>243,027</u>	<u>219,050</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		251,213	228,410
<b>NET ASSETS</b>		<u>251,213</u>	<u>228,410</u>
<b>FUNDS</b>	17		
Unrestricted funds		173,756	172,828
Restricted funds		77,457	55,582
<b>TOTAL FUNDS</b>		<u>251,213</u>	<u>228,410</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 September 2025 and were signed on its behalf by:



R H Beastall - Trustee



**Crew 2000 (Scotland)**

**Cash Flow Statement  
for the Year Ended 31 March 2025**

	Notes	31.3.25 £	31.3.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations 19		29,306	16,687
Net cash provided by operating activities		<u>29,306</u>	<u>16,687</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(3,671)	(8,438)
Interest received		1,265	655
Net cash used in investing activities		<u>(2,406)</u>	<u>(7,783)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>26,900</u>	<u>8,904</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>229,151</u>	<u>220,247</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>256,051</u></u>	<u><u>229,151</u></u>

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**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. ACCOUNTING POLICIES**

**Statement of compliance and basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in compliance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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.

**Income**

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.//there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from charitable activities is recognised as it becomes receivable and represents amounts receivable for services provided by the charity.



**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**2. ACCOUNTING POLICIES - continued**

**Income**

- investment income is recognised when receivable.

**Expenditure**

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 and reduce harms from drugs including alcohol.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings      - 33% on cost  
Computer equipment      - 33% on cost

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.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**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.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

2. ACCOUNTING POLICIES - continued

**Defined contribution plans**

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.

**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.

3. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	31.3.25 Total funds	31.3.24 Total funds
	£	£	£	£
Donations	34,262	36,500	70,762	55,650



## Crew 2000 (Scotland)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Bank interest receivable	1,265	-	1,265	655

#### 5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25 £	31.3.24 £
Performance-related grants	Prevention and reduction of harms from drugs including alcohol	461,373	417,810
Other income from charitable activities	Prevention and reduction of harms from drugs including alcohol	37,998	39,594
		<u>499,371</u>	<u>457,404</u>

#### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Prevention and reduction of harms from drugs including alcohol	422,330	126,265	548,595

## Crew 2000 (Scotland)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Prevention and reduction of harms from drugs including alcohol	107,029	19,236	126,265

#### 8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after  
charging/(crediting):

	31.3.25 £	31.3.24 £
Auditors' remuneration	6,600	5,520
Auditors' remuneration for non audit work	6,600	4,320
Depreciation - owned assets	4,845	4,472

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

##### Trustees' expenses

Some of the directors also volunteer for charity projects and are reimbursed for travel costs incurred. The total aggregate reimbursed for the year was £422 to 6 directors (2024 - £262 to 5 directors).

#### 10. STAFF COSTS

	31.3.25 £	31.3.24 £
Wages and salaries	343,861	310,162
Social security costs	26,442	21,052
Other pension costs	15,760	14,049
	386,063	345,263



## Crew 2000 (Scotland)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 10. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Project	11	9
Sessional workers	1	1
Administration	1	1
Management	1	3
	<u>14</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

#### 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 paid to key management personnel for services provided to the charity was £59,396 (2023 - £59,705).

#### 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	35,422	20,228	55,650
<b>Charitable activities</b>			
Prevention and reduction of harms from drugs including alcohol	16,533	440,871	457,404
Investment income	655	-	655
<b>Total</b>	<u>52,610</u>	<u>461,099</u>	<u>513,709</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Prevention and reduction of harms from drugs including alcohol	43,688	452,227	495,915
<b>NET INCOME</b>	8,922	8,872	17,794
<b>Transfers between funds</b>	<u>(16,109)</u>	<u>16,109</u>	<u>-</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES -  
continued

	Unrestricted fund £	Restricted funds £	Total funds £
Net movement in funds	(7,187)	24,981	17,794
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	180,015	30,601	210,616
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>172,828</u>	<u>55,582</u>	<u>228,410</u>

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2024	29,260	8,688	24,437	62,385
Additions	-	2,340	1,331	3,671
Disposals	-	(804)	(12,132)	(12,936)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	29,260	10,224	13,636	53,120
<b>DEPRECIATION</b>				
At 1 April 2024	29,260	8,023	15,742	53,025
Charge for year	-	680	4,165	4,845
Eliminated on disposal	-	(804)	(12,132)	(12,936)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	29,260	7,899	7,775	44,934
<b>NET BOOK VALUE</b>				
At 31 March 2025	-	2,325	5,861	8,186
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	-	665	8,695	9,360
	<hr/>	<hr/>	<hr/>	<hr/>



## Crew 2000 (Scotland)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	90,418	102,459
Prepayments and accrued income	11,279	6,403
	<u>101,697</u>	<u>108,862</u>

#### 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	14,306	11,796
Social security and other taxes	7,877	6,623
Accruals and deferred income	92,538	100,544
	<u>114,721</u>	<u>118,963</u>

#### 15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25	31.3.24
	£	£
Within one year	598	17,250
Between one and five years	118,260	1,793
	<u>118,858</u>	<u>19,043</u>

#### 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Fixed assets	8,186	-	8,186	9,360
Current assets	257,963	99,785	357,748	338,013
Current liabilities	(92,393)	(22,328)	(114,721)	(118,963)
	<u>173,756</u>	<u>77,457</u>	<u>251,213</u>	<u>228,410</u>

## Crew 2000 (Scotland)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 17. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	172,828	20,657	(19,729)	173,756
<b>Restricted funds</b>				
Crew Core	-	(12,540)	12,540	-
Crew Support Services	28,470	(282)	-	28,188
Outreach	-	12,030	-	12,030
Info, Advice and Support	18,768	18,471	-	37,239
ET&NPS	8,344	(15,533)	7,189	-
	<u>55,582</u>	<u>2,146</u>	<u>19,729</u>	<u>77,457</u>
<b>TOTAL FUNDS</b>	<u>228,410</u>	<u>22,803</u>	<u>-</u>	<u>251,213</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,180	(36,523)	20,657
<b>Restricted funds</b>			
Crew Core	59,032	(71,572)	(12,540)
Crew Support Services	166,443	(166,725)	(282)
Outreach	52,275	(40,245)	12,030
Info, Advice and Support	164,768	(146,297)	18,471
ET&NPS	71,700	(87,233)	(15,533)
	<u>514,218</u>	<u>(512,072)</u>	<u>2,146</u>
<b>TOTAL FUNDS</b>	<u>571,398</u>	<u>(548,595)</u>	<u>22,803</u>



## Crew 2000 (Scotland)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 17. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	180,015	8,922	(16,109)	172,828
<b>Restricted funds</b>				
Crew Core	-	(18,666)	18,666	-
Crew Support Services	27,476	994	-	28,470
Outreach	-	(16,109)	16,109	-
Info, Advice and Support	-	18,768	-	18,768
ET&NPS	3,125	23,885	(18,666)	8,344
	<u>30,601</u>	<u>8,872</u>	<u>16,109</u>	<u>55,582</u>
<b>TOTAL FUNDS</b>	<u>210,616</u>	<u>17,794</u>	<u>-</u>	<u>228,410</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,610	(43,688)	8,922
<b>Restricted funds</b>			
Crew Core	59,030	(77,696)	(18,666)
Crew Support Services	152,437	(151,443)	994
Outreach	14,695	(30,804)	(16,109)
Info, Advice and Support	154,203	(135,435)	18,768
ET&NPS	80,734	(56,849)	23,885
	<u>461,099</u>	<u>(452,227)</u>	<u>8,872</u>
<b>TOTAL FUNDS</b>	<u>513,709</u>	<u>(495,915)</u>	<u>17,794</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

## Crew 2000 (Scotland)

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 17. MOVEMENT IN FUNDS - continued

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

#### 18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

#### 19. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	22,803	17,794
<b>Adjustments for:</b>		
Depreciation charges	4,845	4,472
Interest received	(1,265)	(655)
Decrease/(increase) in debtors	7,165	(35,806)
(Decrease)/increase in creditors	(4,242)	30,882
<b>Net cash provided by operations</b>	<u>29,306</u>	<u>16,687</u>

#### 20. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
<b>Net cash</b>			
Cash at bank and in hand	229,151	26,900	256,051
	<u>229,151</u>	<u>26,900</u>	<u>256,051</u>
<b>Total</b>	<u>229,151</u>	<u>26,900</u>	<u>256,051</u>



## Crew 2000 (Scotland)

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	70,762	55,650
<b>Investment income</b>		
Bank interest receivable	1,265	655
<b>Charitable activities</b>		
Performance-related grants	461,373	417,810
Other income from charitable activities	37,998	39,594
	<hr/> 499,371	<hr/> 457,404
<b>Total incoming resources</b>	<hr/> 571,398	<hr/> 513,709
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	343,861	310,162
Social security	26,442	21,052
Pension costs	15,760	14,049
Direct service costs	15,776	18,126
Travel and subsistence	5,848	5,467
Equipment hire	4,316	3,853
Staff training and supervision costs	5,482	4,635
Fundraising fees	-	299
Depreciation of tangible fixed assets	4,845	4,472
	<hr/> 422,330	<hr/> 382,115
<b>Support costs</b>		
<b>Management</b>		
Rates and water	3,289	2,881
Insurance	6,877	6,057
Light and heat	8,765	12,695
Telephone	4,946	3,182
Carried forward	23,877	24,815

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## Crew 2000 (Scotland)

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
<b>Management</b>		
Brought forward	23,877	24,815
Rent	17,532	17,520
Travel and subsistence	2,939	3,227
Staff training and supervision costs	259	659
Fundraising fees	21,600	21,600
Repairs and maintenance	25,814	18,416
Other office costs	14,278	14,138
Recruitment costs	730	1,684
	<hr/>	<hr/>
	107,029	102,059
 <b>Governance costs</b>		
Auditors' remuneration	6,600	5,520
Auditors' remuneration for non audit work	6,600	4,320
Legal and professional fees	6,036	1,901
	<hr/>	<hr/>
	19,236	11,741
 Total resources expended	<hr/>	<hr/>
	548,595	495,915
 <b>Net income</b>	<hr/>	<hr/>
	22,803	17,794

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