

Charity Registration No. SC021500

Company Registration No. SC176635 (Scotland)

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY
GUARANTEE)
DIRECTORS' REPORT AND
ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)
REFERENCE AND ADMINISTRATIVE DETAIL

Directors	Elizabeth Brodie Malcolm Bruce Jane Carnall Emma Doyle Kevin Craik Dale McGinley Iona Steele
Company Secretary	Jeremy Adderley
Charity number	SC021500
Company number	SC176635
Registered office	32 Cockburn Street EDINBURGH EH1 1PB
Auditors	McLachlan Tiffin Clifton House Craigard Road CRIEFF PH7 4BN

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**CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT**

FOR THE YEAR ENDED 31 MARCH 2016

The directors present their report and accounts for the year ended 31 March 2016.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Memorandum of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015).

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 20th June 1997 and registered as a Scottish Charity in 1992. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The directors who served during the year and up to the date of this report are::

Elizabeth Brodie
Malcolm Bruce
Jane Camali
Emma Doyle
Kevin Craik
Dale McGinley
Iona Steele (appointed January 2016)

The directors of the company are also charity trustees for the purposes of charity legislation and under the company's Articles are known as "Members of the Board." All members of the Board give their time voluntarily and received no benefits from the charity for their Board activities. Two of our Board members are always appointed through a democratic process held by the volunteers and this ensures accountability to the large group of volunteers who are also stakeholders in Crew.

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 March 2016 the Board had seven members (six in March 2015), including two trustees representing Crew volunteers.

The Board's skills and diversity are audited internally periodically however in 2015-16 one new Trustee was audited on appointment, the remainder audited in March 2014. For two newer appointees training needs in charity law and charity finance are ongoing and they receive online links to information, internal training by the senior management team, internal volunteer fundraising opportunities and external training and networking opportunities.

The board periodically review policy and procedure with the staff team and in 2015-16 11 policies were reviewed to better support the staff and protect the organisation. Additionally, Crew is undertaking to achieve an LGBTI Charter Mark from LGBT Youth for inclusiveness in practice and proactive support for LGBTI communities, as such a number of policies have been identified for review in 2016-17.

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The Crew Board meets at least every two months (6 meetings in 2015-16) and is responsible for strategic direction and policy. There are sub-committees for Human Resources and Finance, and short-life working groups met to resolve certain issues such as policy changes and HR issues during 2015-16. Two senior managers support these groups, the Chief Executive and the Enterprise and Finance Manager, with overall leadership and management of Crew the responsibility of Chief Executive. The Chief Executive has responsibility for operational management, support, supervision and development of the staff team. The Enterprise and Finance Manager develops and oversees business opportunities and finance systems and is responsible for forecasting and monitoring budgets and external reporting to OSCR, Companies House and financial reporting and applications to Funders. In April 2015, the Chief Executive and Service Delivery roles were combined with increased responsibilities devolved to six departmental supervisors: 2 each in Crew Support Services and the Drop In, one each in Outreach and Emerging Trends and New Psychoactive Substances.

The Board has conducted a review of the major risks to which the charity is exposed and the risk register was last reviewed in February 2016. No risks identified this year were deemed to be both 'highly likely' and 'high impact'. Financial risks identified with high impact had good to medium mitigation, the most significant being insufficient reserves and core funding which are mitigated by programmes of designated fundraising campaigns and increased applications to smaller funds. A strategic plan review programme and a plan to consolidate funding introduced in 2014 has been implemented and agreed repurposing of funds into 2016, for example with the Robertson Trust, is evidence of good working relationships with funders and understanding of funder outcomes that can be used to make the organisation more resilient in a changing environment. Internal control risks are minimised by the use of HR, legal and financial authorisation procedures. These procedures are periodically reviewed by the Finance and HR subgroups to ensure they remain fit for purpose and policy compliant.

Related Activities

Crew is guided by both local and national policies which complement our objectives. Of these, three main Scottish Government strategies, The Road to Recovery, Getting It Right for Every Child and Changing our Relationship to Alcohol are of particular importance. We work closely in partnership with a range of other agencies in the public, voluntary and private sectors and many of our staff are actively engaged in a range of groups and associations to promote best practice and policy development in the field of drugs and alcohol.

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CEO'S REPORT

In a year of significant media attention on psychoactive ('uppers' or stimulant) drugs and new legislative responses, Crew's work to reduce harm and provide accurate, credible information has never been more relevant.

Objectives and activities

Our focus in 2015-16 has been to expand our reach, increase understanding and equipping people to make better choices in relation to psychoactive substances.

Our Strategic Objectives 2014-17 are to:

1. Prevent and reduce harm to individuals and society arising from drug and alcohol use, especially psycho-stimulant drugs (i.e. NPS) and poly drug use.
2. Increase the physical and mental well-being of those who use drugs and alcohol.
3. Provide credible information and support on drugs and alcohol to a diverse range of individuals.

Achievements and performance

Achievements against the following outcomes 2015-16 include:

1. **Increased reach with minority or vulnerable groups e.g. LGBT, BME and carers or children affected by substance use**
Drop-in: Crew's Drop-in delivered a targeted marketing campaign aimed at young men, young people from Black or Minority Ethnic or Lesbian, Gay, Bisexual Transgender or Transsexual young people across Edinburgh to promote Crew's services. Crew reached out to Shakti Women's Aid; Sikh Sanjog; SCORE Scotland; Edinburgh Young Carers; LGBT Youth; Edinburgh Pride 2013; Linlithgow Young People's Centre; YWCA Girls Groups in Livingston and Rathbone Positive Choices for Young People and led 6 participatory events targeting young men, LGBT and BME Young People. As a result, the Drop-in's visitor profile for target groups increased to 10% BME; 19% LGBT; 52% young males (target 5%)
2. **Increased skills, knowledge and confidence of those affected by someone else's substance use.**
Drop-in: 6 workshops were delivered to 30 parents and carers, and 90% of participants reported feeling more confident to address and raise awareness of risk taking behaviour and substance misuse issues. 92% reported increased confidence to discuss harm reduction strategies. 98% of parents/carers reported feeling more confident to support their peers or children in relation to alcohol and drugs.

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3. **People are able to reflect on their drug use and exert more control over their decision making.**
100% of Crew counselling clients felt that the experience, outcome or insight gained would be 'extremely helpful' for them in the future. 58% of clients who completed their counselling programme stopped using drugs and an additional 38% decreased their substance use with only 4% showing no change. Furthermore, 81% of clients showed a significant increase in their physical and mental well-being.
4. **People who use, or potentially may use, substances are provided with up-to-date, accessible information on drug use and trends.**
Over 75,000 people have accessed our NPS booklet for professionals and NPS Annual Report 2015-16 online. Crew trained 1,270 people, with 99% reporting an increase in confidence and knowledge after training. 1,430 people attended conferences containing Crew NPS input.

Crew collaborated with NHS Lothian SMD Pan-lothian NPS Strategy, Trading Standards Scotland, Scottish Government Expert Group, the NEPTUNE (Novel Psychoactive Substance Network UK) II and SCRA (Synthetic Cannabinoid Receptor Agonists) guidance on harm reduction and management and were invited to present at the European Monitoring Centre for Drugs and Drug Addiction 'Health Responses to NPS Event' in Lisbon October 2015.

We have forwarded our information on psychoactive drugs to organisations in Australia and America as well as to various places across the UK and Europe (including Norway, Italy, Germany, Luxemburg and Holland). We are currently developing a short harm reduction video input and selecting Crew resources to be shared across Europe as part of the ERASMUS PINS peer education for safer nightlife international training project and resource library as well as providing English translation assistance for NEWNet team (Nightlife Empowerment and Wellbeing Network).

5. **Information, knowledge and support offered by Crew and its partners is evidence based and of a high quality.**

100% of NPS training participants noted an improved level of knowledge.

99% noted an improved level of confidence after training.

98% noted increased awareness of further sources of help and information.

"I found it incredibly useful. I work with a young person who smokes legal highs and has 'broken' mental health. Now that I know more I feel I can help him"

Volunteers:

Our volunteers have developed and improved leadership skills, increased self-esteem and confidence as well as bringing significant expertise to bear on Crew Services. In addition to our induction training programme, continuing professional development training for volunteers 2015-16 included trans awareness, First Aid, emergency Naloxone administration and new trends on New Psychoactive Substances updates.

100% of volunteers reported feeling more confident to provide support to others around drugs and alcohol use as a result of engaging with Crew.

100% of volunteers also reported increased knowledge about drugs and alcohol

Volunteers identified volunteering as having had a positive impact on their lives:

78% improved mental health

67% improved employment

89% increased confidence

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Impact and Value for Money:

Annual volunteer hours delivered for the Drop-in were 2,448. Based on the national average hourly rate of £14.02,* the overall cost equivalent in paid work would be £34,320.

Annual hours delivered by Outreach Volunteers: 2,280. Based on the national average hourly rate of £14.02, the overall cost equivalent in paid work would be £31,965.

Crew Fundraising: Crew raised over £12,000 in unrestricted income from sponsored events and individual donations 2015-16, thanks to partnerships with Cairn Energy, Total Warrior UK and Swish Print and also thanks to the incredible dedication of volunteers, staff and friends of Crew who took part in an unprecedented number of successful fundraising events. Thanks also to Julie Christie for her monthly contributions and Baillie Gifford, GSK/Kings Fund and George More and Company for donations.

Cascading Leadership: Following a successful 'pathfinder' project in Scotland, initiated among the GlaxoSmithKline IMPACT Award Winners Alumni Network, Crew were selected along with the Junction to contribute to facilitating a 'Cascading Leadership' pilot programme developing skills among voluntary sector leaders to offer consulting 'by with and for' the voluntary sector across the UK. This programme is generously supported by the King's Fund and Comic Relief. The programme was launched at an event at Westminster, hosted by Dr Philippa Whitford MP.

*The Annual Survey of Hours and Earnings 2014, http://www.scottish.parliament.uk/ResearchBriefingsAndFactsheets/S4/SB_14-90_Earnings_in_Scotland_2014.pdf

Support Services Highlights 2015-16

- Securing EADP funding for the next three years in partnership with ELCA and Simpson House takes top spot for achievement this year. We want to acknowledge how much hard work has gone into winning the tender and say a big thank you to everyone involved. Well done to our highly skilled team for supporting vulnerable people to progress from chaotic drug use to making healthier choices. In total, 58% of clients who completed their counselling programme stopped using drugs and an additional 38% decreased their substance use with only 4% showing no change. Furthermore, 81% of clients showed a significant increase in their physical and mental well-being.
- We asked clients to fill in a questionnaire evaluating their experience of therapy following their last counselling session (12 completed questionnaires):
 - 100% of clients felt that the experience, outcome or insight gained in counselling would be 'extremely helpful' for them in the future.
 - Looking back over their therapy, 75% said that nothing remained unsolved.
 - 100% stated they were 'very satisfied' with the service they received here at Crew (5 options ranging from 'very dissatisfied' to 'very satisfied')
 - 92% would definitely recommend this service to a friend.
- Our successful pilot of a new couple and family counselling service integrating support for family members affected by someone else's drug use. We've received extremely positive feedback from clients and new referrals have been growing steadily.

As always our clients say it best...

- "I have been able to think about things I have never talked about before... I have learned a lot and I can move on from here." (Couple and family work)

- "I don't feel anything remains 'unsolved' as I am aware of most/all of the issues resulting in my drug addiction and the consequent behaviour patterns that I have lived with. My counsellor has helped me to unravel the past and learn new techniques – discover my inner strengths and tools to use every single day on my journey. It will be a lifelong process but this therapy has provided the basis of that future growth and development and healthy life drug free."

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- "My overall experience was excellent. The Tuesday acupuncture/relaxation sessions played an important part in helping the detoxification process. The tools given, i.e. through mindfulness for relapse prevention were very helpful indeed. The counsellor I had was very experienced, supportive and helped signpost me to some very useful outcomes!"
- My confidence has changed so much and I have felt so much better in general. I've stopped drug use and now in a relationship."
- "Counselling enabled me to have the tools necessary to give me the greatest chance of success. It's making you look at new angles with issues. It's helped me."

Drop In 2015/16

The Crew Drop In has had another successful year with 4,765 visitors during 2015-2016. 59% were aged 12-25 years and a total of 1,396 brief interventions were undertaken with this age group. Staff and volunteers developed and facilitated 24 drug, alcohol and sexual health information sessions for a total of 807 young people, teachers and youth workers along with an additional 6 volunteer led awareness sessions for 108 young people and 6 LGBT and BME events for a total of 319 people. Surveys revealed that 87% of young people and staff reported knowing more about the effects and risks of drugs and alcohol, and 71% felt safer and more confident to make informed choices about drugs, alcohol and sexual health since visiting the Crew Drop In or taking part in a Crew event. 75% also felt more confident to support their peers or children in relation to drugs, alcohol and sexual health. 6 workshops were delivered to 30 parents and carers with 90% of participants report feeling more confident to address and raise awareness of risk taking behaviour and substance misuse issues, and 92% report increased confidence to discuss harm reduction strategies

Volunteers have been busy again this year producing more visually striking window displays that focus on harm reduction information and advice around popular substances. Some of the topics have included; synthetic cannabinoids, nitrous oxide, information about the upcoming Psychoactive Substances Bill, chemsex, and LGBT History month. The following feedback was received:

"I have more information about types of drugs and their consequences" [Young person]

"know what to look out for" [Young person]

"Better knowledge as a worker to support YP with issues relating to new and different drugs and issues." [Youth worker]

"I know more about the effects of drugs" [Worker]

"Where to find out information about what they're taking and what advice to give them" [Worker]

"Feel better informed about mixing things like grass and drink" [Young person]

"I know to be more respectful" [Young person]

Crew Outreach 2015-16

Our skilled staff and volunteer peer educator team work closely alongside event organisers, Police Scotland, security and medical staff at festivals and dance music events to provide brief, opportunistic interventions to increase understanding of health risks from substance use and provide credible, practical advice on how these risks can be reduced or avoided .

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Coloursfest, Knock, EH1, TITP, Kelburn and Eden 2015:

- 957 people received information/advice and care at festivals, pubs and clubs
- 495 substance users/families and friends accessed information on reducing harm
- 5,000+ received water
- 3,000+ received condoms/dams/lube
- 64 brief interventions carried out
- 75% (sample size: 171) reported increased knowledge as a result of Crew intervention
- 57% reported positive behaviour change as a result of Crew intervention
- 70% reported positive changes in their attitudes towards drugs and risk to health
- 178 crisis interventions carried out

Polydrug Use

68% of people reported polydrug use (taking more than one drug at a time including alcohol). Some responses detailed up to 7 different substances used on the same day/night.

NPS

We see relatively little NPS (legal high) use at festivals and dance events. The most commonly seen is nitrous oxide. There has been an increase in people presenting in an agitated manner which does not correspond with the expected effects of the drug. This occurs most frequently with people who think they are taking MDMA but perhaps have been sold stimulants (such as alpha-PVP as seen at T in the Park) or with LSD where we think people have taken more novel psychedelics such as DOM and NBOMe although without methods to test drugs at events we cannot be sure.

Outreach Trends

- The concentration of MDMA in ecstasy pills/tablets continues to increase. We also frequently see pills with a large range in reported concentrations.
- The use of MDMA crystal is increasing with prices ranging from £40 to £60 per gram. Many people are having difficulty dosing with crystal and messages such as crushing the substances before use and waiting between doses are essential in reducing harm.
- Ketamine still appears popular although in certain areas in Scotland we see a ketamine drought where people are paying up to £50 per gram (an increase of £20 since last year).
- There has been a slight increase in the reported use of blotters (mainly psychedelic substances).
- The cannabis market is diversifying and we see cannabis frequently being reported in herbal, resin, black tar, oil and 'shatter' forms.

Emerging Trends and New Psychoactive Substances 2015-16

Crew has continued to provide up-to-date and credible information in the field of New Psychoactive Substances and emerging drug trends. This was achieved by delivering training through Scotland's Alcohol and Drug Partnerships, to a diverse range of audiences, including staff in health, social services and the criminal justice sector. In the last year, Crew trained 1,270 people, with 99% reporting an increase in confidence and knowledge after training. 1,430 people attended conferences containing Crew NPS input.

Crew has also continued to advise a number of private and public organisations, such as the NHS and Scottish Prison Service, to allow staff to respond to drug trends more effectively. We have submitted evidence to the Home Office and participated in The Scottish Government NPS evidence group and other Drug Trend Monitoring Groups throughout Scotland whilst working with partners across the UK and Europe.

To respond to the demand for information Crew continues to update its materials to help workers support service users who may be using drugs.

The following feedback was received:

"Fantastic course, really enjoyable and very informative, only wished it had been longer"

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"Trainers were brilliant and had excellent knowledge on the subject taught"

"Sobering"

"5 stars, excellent, informative"

"Emotive and educational"

"Informative, interesting and thought provoking"

Crew Enterprise

Trading income of £56,882 came predominantly in the form of training fees and course sales, welfare service fees and our expert witness service. Consultancy and sales of training materials also feature and the relative financial performance in these areas is broken down in the financial review.

However all services whilst raising vital unrestricted income have in common the capacity to reduce harm from substances whether increasing knowledge, addressing attitude and stigma, conveying harm reduction techniques or reducing unnecessary exposure to the judicial system or punitive measures. Training is the stellar performer in this capacity, directly increasing knowledge of over 2,700 people in the year, many of whom cascade this learning more widely in their own fields.

Welfare provision is where Crew develops its rapport with people actively enjoying dance and music culture: highly visible and actively keeping people safe from harm as well as supporting paramedics and other front-line partners, Crew is developing relationships to see more of this important work delivered cost-effectively around Scotland and will continue to provide it in 2016-17 as a co-funded service provision with special thanks to the Robertson Trust.

Expert witness reports were provided to Scottish courts in 47 cases, up on 38 cases in the previous financial year. While cannabis, benzo diazepam and heroin dominated the inputs Crew provided, there was a significant increase around former "legal highs" or New Psychoactive Substances (NPS) which have appeared only sporadically in previous years. Ethylphenidate and for the first time NBOMe and mephedrone made an appearance in 5 cases. The significance of Crew undertaking this work following the NPS Act implementation in 2016 is yet to be seen, but under the Act the difference between "supply" and "use" is certainly significant and worth the supply of independent expertise in assessing. In most cases (41) charges include "intent to supply" and most of these are not supported by Crew (76%). Crew expertise in all these cases results in reduced sentences or not proven (approx. 80%). Where Crew finds the charges are merited (approx. 24%) court interaction is typically reduced and alternatives like non-commercial supply or subsistence dealing are properly explored. Typical feedback was "[the client] plead to the lesser charge of possession which was accepted as a direct result of your report." and "The issue of expertise will not go away. I am content that [your team] satisfy the [supreme court] test. [Challenging the Crown witness expertise] there is a strong argument in relation to impartiality and a reasonable argument in relation to lack of knowledge base, experience etc."

Fundraising

Crew demonstrated a capacity to motivate people to fundraise on our behalf on a level not before seen. Of a number of events, the biggest was the inaugural Edinburgh "Total Warrior" assault course which provided challenge and inspiration in equal measure for our fundraising team and certainly a lot of mud. Collectively the £6,107 of unrestricted funds was indispensable and the movie produced entertaining – please see <http://www.mindaltering.co.uk>

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FINANCIAL REVIEW

Overview

For the year ended March 31 2016 Crew achieved a total income of £405,325 against a budgeted £439,041. Most significantly, grant funding of £62,858 was much lower than targeted (£94,507) with our Outreach department most affected as a replacement for 16B National Health Service Act grant proved elusive. Scottish Government funding of £83,480 was achieved against £81,504 budgeted. However this budget was half the previous year's SG funding and with further competition for grant funding new solutions needed to be found. Further, our unrestricted income markets would not be immune to squeezed funding as most are within the public or third sector.

To support our core operation, fundraising events and memberships were an important and expanded tool raising £7,006 as compared with £1,737 the previous year but unrestricted trading income of £56,882 fell short of our £64,870 target. The drop was indeed in part to do with tighter legal aid funding for the expert witness programme but also when a key welfare client unexpectedly ceased trading in tandem with the outreach department's reduced capacity following the reduction in funding. Cuts needed to be made in the year and in total £21,118 was shed from budgeted costs (£436,054) realising a total expenditure of £414,936

In the year it was recognised that most income previously reported under Activities for Generating Income satisfied our charitable aims as laid out in our Memorandum of Association and should therefore be included as Unrestricted Income from Charitable Activities. Trading income from our training, welfare and expert witness services has been reported in these accounts as Unrestricted Income from Charitable Activities as this better represents the organisation's function and finances.

Looking to the future, Crew can report successfully securing by tender a 3-year contract for provision of counselling services in consortium with Edinburgh and Lothians Council on Alcohol (ELCA) and Crossreach. This will replace the Edinburgh Alcohol and Drug Partnership service level agreement for Crew Support Services commencing April 1, 2016 and represents approximately £406,000 in income to March 2019. For 2016 Crew has also achieved £92,624 of SG funding, along with a further £41,063 of local authority and increased grant funding of £84,682 securing all projects for the year ahead.

Funding Sources

Our principal funders for 2015-16 were:

- Local Authority: Edinburgh Alcohol and Drug Partnership (ADP), NHS Lothian and Mid and East Lothian ADP (£193,894 or 48% of total income)
- Scottish Government: Drugs Policy Unit, Sections 10 & 16B Health (£83,480 or 20% of total income)
- Grant funding: (£62,858 or 15% of total income)

Local Authority funding supports Edinburgh based outreach, advice and support from our Cockburn Street Drop-in Shop and our in-depth counselling service. Scottish Government funding supported national outreach and emerging trends work and our core operation that manages all grant funded projects and partnership work. Grant funded projects included the Robertson Trust (£16,000) and Tudor Trust (£15,000) funded drop-in outcomes and we continued Couple Counselling with special thanks to the Volant Trust (£11,250). Big Lottery funding support (£5,828) continued for recovery targets under the Awards for All fund.

Unrestricted Income from Charitable Activities

Crew principal trading income sources for 2015-16 were:

- Training & presentations (£30,643)
- Welfare services (£13,450)
- Expert Witness (£11,408)

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The main impacts in the year on income generation were the difficulties in growing our expert witness turnover to alleviate 23% reduction in income from Scottish Legal Aid Funding for court attendance and reports. We did achieve growth in the number of cases on the previous year, coincidentally 23%, for which our team of experts and administration is to be commended. Welfare services were down as an underfunded Outreach department reduced the team's capacity to deliver operations (9 events in total of a targeted 15, featuring 6 superclub and 3 major festivals) and the unexpected closure of one of our larger welfare clients.

Training income was well above expectation with £24,715 in workshops alone against a budget of £22,000 and fourfold increase in presentation work. The success of the training team has provided stability for Crew in a challenging year.

Crew campaigned in the year for funding to raise vital unrestricted income and for specific project work. The highlight was a Crew team completing the inaugural Edinburgh "Total Warrior" assault course, but a number of individual swims, runs and incentives contributed to the impressive growth with the entire team supporting the work. The total raised was £6,106 with a further £1,200 in memberships and room hire for local groups. A total of £785 was expended on these activities including £298 on Justgiving.com. £1,750 was spent in total on Funding Consultancy.

Reserves

Crew policy is to retain at least 2 months (16.7%) of annual expenses in reserve to manage project and facility wind-up costs and unexpected loss of income sources. The trustees agreed to spend reserves in the year in line with reduced costs in the 2016-17 budget. With a reduction in projects and staffing, our 2016-17 projected costs (£418,978) provided target reserves of £69,969.

The biggest impact on reserves in the year was maintaining outreach without enough project funding. This was a difficult decision as the impact on the organisation without the project would be complex; potentially affecting unrestricted income or the organisation's reputation and time would be needed to find a strategy to manage this. The trustees agreed to designate unrestricted income and spend reserves if necessary down to their target levels. With good funding secured for Outreach for 2016-17 and a tighter operational budget for welfare this proved a sound decision and the project will continue. Unrestricted surplus (£18,455) from other projects plus a net reserve spend of £9,708 was required to cover the total outreach deficit of £18,813, unexpected core costs (£1,950), designated minor costs (£387) and governance costs (£7,013) bringing unrestricted reserves down to £67,190 from £76,900.

In response to reserves potentially falling below target fundraising strategy focussing on rebuilding reserves was commenced with attention on new success around campaigning for donations and presentation provision but additionally looking for small pockets of core funding to ensure as much unrestricted income as possible can be diverted into rebuilding reserves. Costs were also addressed in the year in preparation for the new budget with total budgeted expenditure for the forthcoming year reduced by £21,118.

Banking

Crew requires two institutions at all times to avoid breaching the £75K FSCS protection ceiling on funds. Bank of Scotland is our main account due to improvements such as the provision of online dual authority processes in line with Crew Policy. Reserves are held by an ethical and fit for purpose savings account at Unity Trust and a Santander current account is used for monthly payment runs. Crew also uses ALTO pre-paid credit cards through Unity Trust for project expenses but these are being phased out in 2016.

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Plans for the future

We will continue to seek and implement continuous improvement of our services, informed by the lived experience of people using our services, our volunteers and partners:

1. Prevention and harm reduction to individuals and society arising from drug and alcohol use is increased in scale and improved in quality
2. Physical and mental wellbeing of those who use drugs and alcohol is improved with support from people with lived experience
3. Good quality, credible information and support on drugs and alcohol is informed by lived experience

We thank our wonderful volunteers, without whom Crew would not exist, and our funders who have supported our work so generously this year.

Disclosure of information to auditors

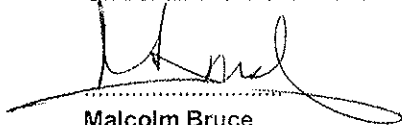
Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors

A resolution proposing that McLachlan Tiffin be reappointed as auditors of the company will be put to the members.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board of directors



Malcolm Bruce

Director

Dated: 23/8/16

**CREW 2000 (SCOTLAND)
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DIRECTORS' RESPONSIBILITIES STATEMENT**

The directors, who also act as trustees for the charitable activities of Crew 2000 (Scotland), are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRSSE);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS' REPORT**

TO THE MEMBERS OF CREW 2000 (SCOTLAND)

We have audited the accounts of Crew 2000 (Scotland) for the year ended 31 March 2016 set out on pages 15 to 23. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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, 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 charitable company's members 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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement, the directors, who also act as trustees for the charitable activities of Crew 2000 (Scotland), are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Directors' Annual Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on accounts

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 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 (as amended).

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

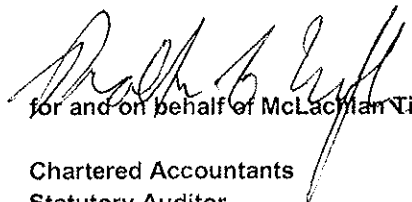
**CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS' REPORT (CONTINUED)**

TO THE MEMBERS OF CREW 2000 (SCOTLAND)

Matters on which we are required to report by exception

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 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; or
- the directors were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.


for and on behalf of McLachlan Tiffin

**Chartered Accountants
Statutory Auditor**

Clifton House
Craigard Road
CRIEFF
PH7 4BN

Dated: 23/8/16

McLachlan Tiffin is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 (as restated) £
<u>Incoming from:</u>					
Donations and legacies	2	6,107	-	6,107	1,237
Investments	3	83	-	83	136
Charitable activities	4	58,903	340,232	399,135	546,432
Total income		65,093	340,232	405,325	547,805
<u>Expenditure on:</u>					
Charitable activities	5				
Provision of services		72,465	342,471	414,936	513,919
Total expenditure		72,465	342,471	414,936	584,346
Net Expenditure		(7,372)	(2,239)	(9,611)	(36,541)
Transfers between funds		(2,336)	2,336	-	-
Net movement in funds		(9,708)	97	(9,611)	(36,541)
Fund balances at 1 April 2015		76,898	253	77,151	113,694
Fund balances at 31 March 2016		67,190	350	67,540	77,153

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

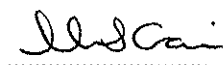
CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET

AS AT 31 MARCH 2016

	Notes	2016		2015	
		£	£	£	£
Fixed assets:					
Tangible assets	9		6,818		10,094
Current assets:					
Stocks		3,196		2,891	
Debtors	10	35,464		26,640	
Cash at bank and in hand		78,717		74,339	
		<u>117,377</u>		<u>103,870</u>	
Liabilities:					
Creditors: amounts falling due within one year	11	<u>(56,655)</u>		<u>(36,811)</u>	
Net current assets			<u>60,722</u>		<u>67,059</u>
Total net assets			<u>67,540</u>		<u>77,153</u>
Funds of the charity:					
Restricted funds	14		350		253
Unrestricted funds			<u>67,190</u>		<u>76,900</u>
			<u>67,540</u>		<u>77,153</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015).

The accounts were approved by the Board on 23 August 2016



Kevin Craik
 Finance Director

Company Registration No. SC176635

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with applicable charity and company law, the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015) and Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015).

The charity has availed itself of section 396 of the Companies Act 2006, as permitted in paragraph 4(1) of schedule 1 of Statutory Instrument 2008 No.409, and adapted the Companies Act formats to reflect the special nature of the charity's activities.

1.2 Income

All incoming resources, revenue and capital grants receivable, are recognised in the Statement of Financial Activities when there is evidence of entitlement, receipt is probable and the amount can be measure reliably.

1.3 Expenditure

Expenditure is recognised on an accruals basis when there is a legal or constructive obligation to pay, when it is probable that a transfer of economic benefits will arise and when the amount can be measured reliably. Expenditure includes any vat which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

The charity apportions costs between activities based on actual use where it can be measured, or on the number of employees involved in each activity, whilst support costs have been allocated to charitable activities where appropriate based on the number of staff in each area. Rents and repair apportionment is divided proportionally based on area utilised by projects.

Governance costs are costs associated with meeting constitutional and statutory requirements and include an allocation of staff costs for provision of direct support and assistance to the board.

Core

Core at Crew contains the support processes each project needs and therefore has outputs like provision of administration and management time or support and supervision which are stipulated in many of our projects' budgets. It also has development targets, allows the projects to operate in a joined up fashion, reflecting our model of stepped care and is the cost centre for induction and management of volunteers and central systems like the Crew Knowledge database, information and media work. Restricted money moved to Core is in accordance with the requirements of the projects and as laid down in their budgets.

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	Fully depreciated
Computer Equipment	33.33% Straight Line
Fixtures, Fittings & Equipment	10% Straight Line

1.5 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

1.6 Stock

Stock is valued at the lower of cost and net realisable value.

1.7 Pensions

The charity operates an externally managed group money purchase pension scheme for staff. Pension contributions made by the charity are charged to the Statement of Financial Activities in the year in which they are incurred.

1.8 Reserves policy

The target for unrestricted, undesignated reserves is 2 months running costs.

1.9 Risk Management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate its exposure to major risk.

1.10 Accumulated funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

General funds are unrestricted and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Income from donations and legacies

	2016	2015
	£	£
Donations and gifts	6,107	1,237

Donations and gifts was deemed unrestricted in both financial periods and totalled £6,107 (2015 - £1,237).

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

3 Investment income

	2016	2015
	£	£
Interest receivable	<u>83</u>	<u>136</u>

Interest receivable was deemed unrestricted income in both financial periods and totalled £83 (2015 - £136).

4 Incoming resources from charitable activities

	2016	2015
	£	(as restated) £
Grants received	340,232	481,741
Charitable activities	<u>58,903</u>	<u>64,691</u>
	<u>399,135</u>	<u>546,432</u>

Of income received from charitable activities £58,903 (2015 - £64,691) was deemed unrestricted and £340,232 (2015 - £481,741) was deemed restricted.

Included within restricted funding received is funding from:

	2016	2015
	£	£
Edinburgh Alcohol & Drugs Partnership SLA	192,384	192,384
Scottish Government Drugs Policy Unit	45,726	48,750
Scottish Government Section 10 Core	32,754	31,800
The Robertson Trust	16,000	16,000
The Tudor Trust	15,000	15,000
Edinburgh and Lothians Health Foundation	12,780	10,220
The Volant Trust	11,250	3,750
Big Lottery Fund	5,828	51,530
Scottish Government 16B Health Grants	5,000	45,878
The Ponton House Trust	2,000	-
NHS Lothian	1,010	-
Mid & East Lothian ADP	500	-
Scottish Government Section 10 Projects	-	50,500
City of Edinburgh Council Health and Social Care	-	7,464
The Miller Group	-	5,000
Other income	-	3,465
	<u>340,232</u>	<u>481,741</u>

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

5 Total expenditure

	Staff costs	Depreciation	Other costs	Total 2016	Total 2015 (as restated)
	£	£	£	£	£
Charitable activities					
<u>Provision of services</u>					
Activities undertaken directly	313,907	3,276	90,739	407,922	570,013
Governance costs	-	-	7,014	7,014	14,333
	<u>313,907</u>	<u>3,276</u>	<u>97,753</u>	<u>414,936</u>	<u>584,346</u>

Of total expenditure £72,465 (2015 - £70,427) was deemed unrestricted and £342,471 (2015 - £513,919) was deemed restricted.

Expenses analysis:

Employee and related costs £313,907 (2015 - £439,236)
 Volunteer costs £5,086 (2015 - £6,482)
 Project costs £45,342 (2015 - £65,036)
 Information production £4,793 (2015 - £20,707)
 Occupancy costs £21,656 (2015 - £21,582)
 Energy £3,863 (2015 - £3,974)
 Maintenance £9,999 (2015 - £10,233)
 Depreciation £3,276 (2015 - £2,763)

Governance costs

Audit fees of £1,080 (2015 - £2,420)
 Accountancy fees of £3,500 (2015 - £8,504)
 Legal and professional fees of £nil (2015 - £3,309)
 Other expenses of £2,434 (2015 - £100)

6 Directors and key management personnel

None of the trustees (or any persons connected with them) received any remuneration during the year.

Two of the directors also volunteer for charity projects and were reimbursed for travel costs incurred in relation to this during the year. The total aggregate amount reimbursed for the year did not exceed £100.

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2016 Number	2015 Number
Project	9	10
Administration	1	2
Management	2	3
	<u>12</u>	<u>15</u>

Employment costs

	2016 £	2015 £
Wages and salaries	284,799	395,548
Social security costs	19,034	30,615
Other pension costs	10,074	13,073
	<u>313,907</u>	<u>439,236</u>

There were no employees whose annual remuneration was £60,000 or more, the maximum being £36,429.

8 Taxation

The company is a registered charity and is recognised by HMRC for taxation purposes. As a result there is no liability to taxation on any of its income.

9 Tangible fixed assets

	Leasehold Improvements	Computer Equipment	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost				
At 1 April 2015 and at 31 March 2016	<u>29,260</u>	<u>20,752</u>	<u>7,449</u>	<u>57,461</u>
Depreciation				
At 1 April 2015	29,260	15,060	3,047	47,367
Charge for the year	<u>-</u>	<u>2,751</u>	<u>525</u>	<u>3,276</u>
At 31 March 2016	<u>29,260</u>	<u>17,811</u>	<u>3,572</u>	<u>50,643</u>
Net book value				
At 31 March 2016	<u>-</u>	<u>2,941</u>	<u>3,877</u>	<u>6,818</u>
At 31 March 2015	<u>-</u>	<u>5,692</u>	<u>4,402</u>	<u>10,094</u>

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

10	Debtors	2016	2015
		£	£
	Trade debtors	26,046	20,555
	Other debtors	2,113	2,832
	Prepayments and accrued income	7,305	3,253
		<u>35,464</u>	<u>26,640</u>
11	Creditors: amounts falling due within one year	2016	2015
		£	£
	Trade creditors	8,918	6,086
	Taxes and social security costs	4,324	8,056
	Other creditors	1,202	2,275
	Accruals	2,768	5,284
	Deferred income	39,443	15,110
		<u>56,655</u>	<u>36,811</u>
12	Deferred income	2016	2015
		£	£
	Opening balance	15,110	23,750
	Received in year	39,443	3,860
	Released in year	<u>15,110</u>	<u>(12,500)</u>
	Closing balance	<u>39,443</u>	<u>15,110</u>
13	Pension and other post-retirement benefit commitments	2016	2015
	Defined contribution	£	£
	Contributions payable by the company for the year	<u>10,074</u>	<u>13,073</u>

CREW 2000 (SCOTLAND)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2016 £
	Balance at 1 April 2015 £	Incoming resources £	Resources expended £	Transfers £	
Crew Core	-	32,754	(92,002)	59,248	-
Crew Support Services	-	166,966	(129,874)	(37,092)	-
Outreach	-	11,410	(10,747)	(694)	(31)
Info. Advice & Support	-	86,276	(71,409)	(14,867)	-
ET & NPS	253	42,826	(38,439)	(4,259)	381
	<u>253</u>	<u>340,232</u>	<u>(342,471)</u>	<u>2,336</u>	<u>350</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2016 are represented by:			
Tangible fixed assets	6,818	-	6,818
Current assets	117,027	350	117,377
Creditors: amounts falling due within one year	(56,655)	-	(56,655)
	<u>67,190</u>	<u>350</u>	<u>67,540</u>

16 Commitments under operating leases

At 31 March 2016 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2016 £	2015 £
Expiry date:		
Within one year	<u>17,520</u>	<u>17,520</u>

17 Related Party Transactions

The total employee salaries paid by the charity in relation to two key management personnel during the year was £64,154.

There are no other related party transaction to be disclosed.