

Charity Registration No. SC021500

Company Registration No. SC176835 (Scotland)

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Directors</b>	Elizabeth Brodie Malcolm Bruce Emma Doyle Kevin Craik Richard Armstrong Muir Sylvia Day William Tanton	(Appointed 1 December 2017) (Appointed 20 April 2018)
<b>Charity number</b>	SC021500	
<b>Company number</b>	SC176835	
<b>Registered office</b>	32 Cockburn Street EDINBURGH EH1 1PB	
<b>Auditor</b>	McLachlan Tiffin Clifton House Craigard Road CRIEFF PH7 4BN	

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

**FOR THE YEAR ENDED 31 MARCH 2018**

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The directors present their annual report and financial statements for the year ended 31 March 2018.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Objectives and activities**

**Chief Executive's Report**

Crew exists to reduce harm, challenge perceptions and help people make positive choices about their use of cannabis, stimulant and other drugs and sexual health by providing non-judgmental, credible and up to date information and support.

We neither condemn nor condone drug use; we use a stepped care model to create opportunities to reduce harm.

**Step 1: Inform and Educate**

- 'Brief Interventions': short, opportunistic conversations enabling participants to assess the impact of drug use, explore strategies for reducing potential harm and build up confidence to access services at the Drop-in, or via Outreach at events including music festivals.
- Training and capacity building to increase knowledge and understanding of drugs, emerging drug trends and effective strategies to engage.

**Step 2: Advise and Care**

- Harm reduction advice and one-to-one brief support sessions in the Drop-in shop
- Welfare provision and crisis support at music festivals, events and club nights
- Telephone support
- 'Check It Out' self-assessment tool and app

**Step 3: Provide Therapy and Support**

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

**Step 4: Support Recovery**

- Complimentary therapies which can relieve stress, anxiety, build coping and recovery strategies and promote better sleep.

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

**FOR THE YEAR ENDED 31 MARCH 2018**

Following our 2016 strategic review, priorities to achieve our mission 2017-20 are:

- **Fundraising** – innovating and identifying new sources of income to sustain and develop Crew's services
- **Staffing** – maintaining existing posts and developing and funding the roles of volunteer co-ordinator and fundraiser
- **Communications and digital** – maintaining and improving our online resources and developing a strong social media presence
- **Knowledge** – keeping staff and volunteers up-to-date with trends, evidence and best practice and also generating our own evidence through grassroots intelligence
- **Inclusiveness** – widening access to our services and the diversity of our staff and volunteer team, and including people more who access Crew services in service development

**Key Partners:**

- Drug and Alcohol Partnerships
- Edinburgh Psychological Therapies Alliance
- European Nightlife Empowerment and Wellbeing Network (NEWNet)
- GSK (IMPACT Award Winners Alumni Network and Cascading Leadership Programme Steering Group (facilitated by the King's Fund)
- Lothian Drug Related Deaths Steering Group
- Lothian Novel Psychoactive Substances (NPS) Clinical Group
- National Prisoner Healthcare Network NPS short life working group
- Novel Psychoactive Treatment UK Network (NEPTUNE)
- Peer Education in Nightlife Settings (PINS) European Peer Educators' Network
- Public Health England NPS Clinical Network
- Scottish Drug Policy Conversation
- Scottish Government Drugs and Psychoactive Substances Forensic Centre for Excellence Working Group
- Scottish Government Substance Misuse Unit
- Scottish Prison Service
- Substance Use Network Edinburgh

We dedicate this report to the memory of the late, great Kenny Simpson and Laura-Jo Gartside, Crew Board to 2017.

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

**FOR THE YEAR ENDED 31 MARCH 2018**

**Achievements and performance**

**Step 1- Inform and Educate:**

**Drop-in:**

Our Drop-in shop in Edinburgh city centre provides information and advice on drugs and sexual health, and is a busy C-Card point offering free condoms.

**Key achievements:**

- 2,801 brief interventions to young people
- 81% of young people have greater confidence to support their friends
- Over 2,800 visitors to the Drop-in
- 94% of young people have increased confidence to access services like the Crew Drop-in
- 1,014 young people took part in a needs assessment
- 2 new staff employed

**Main outcomes:** (total of 322 young people surveyed and 55 frontline workers)

- 87% of 12-25 yr olds report feeling safer and more confident to make informed choices around drugs & alcohol and 89% for sexual health
- 63% of 12-25yr olds report making positive changes in their practice around drugs, alcohol and sexual health
- 81% of 12-25yr olds have greater confidence to support their friends
- 86% of 12-25yr olds report increased understanding about the risks, effects and harms of drugs and alcohol
- 94% of young people aged 12-25yrs have increased confidence in accessing services like the Crew Drop in
- 96% of those attending skills building sessions report increased knowledge of the risks associated with drugs and alcohol
- 89% of those attending skills building sessions report increased knowledge of effective harm reduction strategies
- 98% of those attending skills building sessions report feeling more confident to address drug and alcohol issues with young people

**Some of the comments from our young person workshops included;**

*"[More confident to] advise [friends] how to be safe"*

*"[More able to speak to Crew] because I do not feel ashamed or feel like I am being judged."*

**Some of the feedback received from our staff, parents and carers training included;**

*"I feel more confident in how to approach things in a more delicate way"*

*"More aware of risks and how to advise users"*

*"Knowing not to be afraid to take a harm reduction approach over scare mongering"*

**Emerging Trends and Training:**

**Key achievements:**

- Training (including input at conferences) has been delivered to approximately 1339 delegates between 01 April 2017 – 31 March 2018.
- Attending meetings throughout Scotland to share information and improve strategy.
- Supporting ADPs, drug trend monitoring groups and other organisations to respond to the issues of NPS and psychoactive drug use e.g. operational guidance for Scottish Prison Service on NPS.

**Main outcomes:**

- 100% of training attendees reported increased knowledge
- 99% of training attendees reported increased confidence
- 99% of training attendees reported that they better know where to get help

**CREW 2000 (SCOTLAND)**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**Expert Witness:**

In line with our organisational aims and objectives the Expert Witness team provide independent 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. This project is self-funded.

In 2017-18 Crew's Expert Witness Service provided 23 court reports and our experts were cited to appear at court 14 times (this figure includes 5 trial adjournments). 22 out of the 23 reports were Scottish Legal Aid Board funded.

Drugs named on the Indictments concerning both possession and/or possession with intent to supply:

Cannabis	12
Cocaine	7
Diamorphine	6
Cannabis Resin	4
Amphetamine	3
Diazepam	1
Bromomethcathinone	1

Gross unrestricted income in 2017-18 was £11,430 compared to £10,414 in 2016-17.

**Step 2 – Advice and Care:**

**Outreach:**

We provide outreach at events and in nightclubs, and also in schools where we offer training and continued professional development for teachers.

- 64% of people we saw at events and via schools said their knowledge and understanding about making more responsible choices around drugs (including NPS), alcohol and sexual health had increased.
- 80% of pupils said they felt more confident in harm reduction strategies, where to look for information and help, and who they could speak to within the school.
- 90% of the staff involved in the sessions felt they increased their knowledge and confidence around supporting their students.
- 65% of young people accessing Crew Outreach services report making positive changes in their practice around drugs, drinking alcohol and sexual activity. (target 50%).
- Total number of individual interventions 5,688

**CREW 2000 (SCOTLAND)**  
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**DIRECTORS' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**Step 3 - Therapy and Support:**

**Crew Counselling:**

*"Talking things through with someone you can trust"*

- 100% of clients referred met a counsellor for first contact within 21 days (HEAT (Health improvement, E - Efficiency, A - Access to treatment, T - Treatment) target 90%)
- We have seen an increase in the number of referrals by people affected directly by another's drug-taking for 6-session 'significant others' counselling
- Of 106 people referred, 96 people took part in assessments, 63 were accepted on to the caseload
- 21 achieved a planned exit (33%) and of these, 9 people achieved planned discharge having stopped their drug use completely, while another 6 had reduced their use of drugs
- 17 (81%) reported improved physical health after counselling, 16 (76%) reported improved psychological health, and 16 (76%) reported improved wellbeing
- Of 7 clients who responded to a 3-month follow-up call after counselling, 100% had reduced or stopped use, 71% reported improved functioning, improved sense of wellbeing, reduced problems and reduced risk.

During counselling:

Of a small sample of 5 clients, 4 said they were 'very' satisfied with the service from Crew, and 1 said they were between 'quite a bit', and 'very' satisfied.

Feedback at the end of therapy: of a sample of 9 people

- 7 clients said their counselling was 'extremely helpful'
- 2 said it was 'moderately helpful'
- 6 said they were 'very satisfied' and 1 said they were 'satisfied' with the service
- 9 clients said they would recommend the service to a friend on the basis of their own experience

Client feedback:

"This therapy has allowed me to understand what aspects of my personality, history and emotional states are driving my unhealthy behaviour, and to challenge those ideas and thoughts"

"To provide a safe environment; to work through a difficult (past) trauma has given me the ability to make positive life choices/changes"

"I feel mine and Mum's relationship has improved, I feel more listened to and I feel I understand why my Mum can worry as much and how I can stop that by being honest"

**CREW 2000 (SCOTLAND)  
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DIRECTORS' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2018**

**Step 4 - Recovery Support:**

**Weekly acupuncture and meditation drop-in:**

83 people accessed weekly National Acupuncture Detox Association ear acupuncture sessions, 12 accessed mindfulness-based relapse prevention session and 16 accessed brief, cognitive behavioural therapy-based waiting time interventions.

Of a sample of 20 clients, 40% said acupuncture had helped with low mood; 35% said it helped with anger; 45% said it helped with difficulty relaxing, having a busy mind and cravings, 25% said it helped with frustration and 50% said it helped with anxiety

**Client feedback:**

*"Brilliant! Really relaxed. I was so hyper and stressed and negative before it. Feel great now and in a much better and happier space. Really need this group. Thank you Crew and funders."*

*"Fantastic session. Loved it."*

*"You need to want to stop misuse and want to get well fully in mind, body and spirit. Acupuncture assists with this and helps maintain wellbeing in mind, body and spirit."*

**Impact and value for money:**

With inspiration, hours of dedication and sheer grit from our volunteers and supporters, Crew raised a magnificent total of £61,258 compared to £25,905 the previous year in income from sponsored events and individual donations.

We thank Jeremy Adderley from Great Causes Scotland, Guy Phillips, BP Aberdeen and the Cloud 9 Coast 2 Coast 9 cyclists who rode from Gretna Green to Aberdeen in 2 days, raising a magnificent £39,061 to help Crew reduce drug harm.

We also thank the 34 runners and 5 volunteers who took part in Total Warrior 2017, a 10k obstacle/endurance race, which raised £19,701 and our wonderful anonymous donors.

We also thank Total Warrior UK, Baillie Gifford, Charlotte Street Partners, Cameron Guest House Group, Iain Bell at Executive Fitness Foundation Edinburgh, George Hall at VISTAGE, Sky, Jimmy Sinclair, the Trellis Trust, Swishprint for their supportive and inspirational partnership work this year and GSK/The Kings Fund for their outstanding support via the IMPACT Award-winners Alumni Network and in co-developing the Cascading Leadership programme.

**Volunteers:**

A lot of Crew's successes in 2017-18 are down to the time, hard work and dedication given by our volunteers – without them, we wouldn't have nearly the same impact. As ever, volunteers have been providing information, advice and welfare support at the Drop-in shop and at outreach events, but have also helped out in a number of other areas, including development of the new website and office administration, with a new Volunteer Administrator post filled in November. Crew's good practice in working with volunteers has been acknowledged through the successful renewal of its Investing in Volunteers award.

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

**FOR THE YEAR ENDED 31 MARCH 2018**

In July 2017, Crew recruited a part-time Volunteer Development Worker to develop volunteer contributions to Crew services, act as the main point of contact for all matters related to volunteering and to work closely with the two volunteer board members in identifying and following up areas for development. 2017 also saw the recruitment of a new volunteer board member. One of her early successes has been to help revamp the volunteer forums, with attendance significantly up and recent feedback praising the new format.

*"As a volunteer it is with pride and confidence that I am part of Crew. Volunteers have lots of opportunity to go on essential training and further development, for example job opportunities and using skills, being heard when suggestions are made. Volunteers are all in this together and work as a team with all Crew members including staff. Recently we had an outreach event with get2gether@ATIK [a bi-monthly club night for adults with disabilities] which was volunteer-led, we were all supporting each other with confidence and professionalism, which led us to be invited to a big 5th birthday celebration with them in May. Speaking on behalf of all volunteers we love and enjoy working with Crew." Sylvia Day, volunteer board member.*

Many volunteers have praised the support they receive, both through training and one-to-one support from staff, but also through more informal support from other volunteers:

*"There are many training opportunities offered to all volunteers." Crew volunteer*

*"Training is always available, there's a lot coming up, it's brilliant." Crew volunteer*

*"There is good mutual support between volunteers." Crew volunteer*

One of the strengths of the volunteer team is its diversity, with volunteers of all ages and from a range of different backgrounds coming together to support members of the local community:

*"Crew is open-minded and different backgrounds don't come into it for both volunteers and clients. Everyone is welcome and treated just the same." Crew volunteer*

*"Everyone is treated just the same – different classes, countries, level of education..." Crew volunteer*

*"As a transgender person I was not questioned, I don't feel unusual, just natural, they are the only organisation that have been like that." Crew volunteer*

Crew continues to be volunteer-led, and constantly seeks feedback from volunteers on Crew's work and their own volunteering experience. Volunteers are encouraged to come up with ideas for development and to take ownership of areas that are of particular interest to them.

*"We can give feedback at support and supervision and at the quarterly volunteer forums. Volunteers can put forward ideas and you know they will be considered and if not taken forward an explanation will be given." Crew volunteer*

*"It's about asking volunteers what they want to see – volunteers carry a lot of weight." volunteer board member*

**Key outcomes**

- 3,545 hours of work were contributed by Crew's volunteers in 2017-18.
- 19 volunteers were trained to deliver brief interventions around drugs and alcohol and sexual health.
- Volunteers contributed to 2,801 brief interventions across the Drop-in and outreach events.
- 44 volunteers took part in continuing professional development training.
- Volunteers provided information, often to those most likely to use drugs, and contributed to the development of harm reduction information resources.

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

**FOR THE YEAR ENDED 31 MARCH 2018**

**Financial review**

For the year ended 31 March 2018, Crew achieved a total income of £435,382 against a budgeted £418,462. The charity recorded a surplus for the year of £45,034 (2017 - £39,447). As at 31 March 2018 the charity held unrestricted reserves of £145,465 (2017 - £94,073) and restricted reserves of £6,556 (2017 - £12,914).

Fundraising events and donations were an important and expanded tool raising £61,258 compared with £25,905 the previous year. Fundraising events and donations included:

Total Warrior 2017	£19,701
Coast 2 Coast 9	£39,061
Anonymous individual donor "Education and harm reduction are an important cause. Keep up the good work folks."	£1,000
All other individual donations	£1,496

Our Fundraising Strategy 2017-20 identifies the following recommendations and priorities for action:

- In the future it will be of critical importance to continue to reflect real costs and pursue full cost recovery rather than being tempted to collude with a 'race to the bottom' by seeking to undercut competitors and compromise on service quality.
- Maintaining positive, open relationships with funders and potential partners is key to sustaining existing support in this context.
- The case for seeking unrestricted income is stronger than ever and we need to identify more sources with medium to high growth potential

Priorities 2017-20:

- Optimise fundraising restricted income
- Maximise income-generating potential of existing and new websites, Twitter, regular bulletins and Annual Report
- Maximise unrestricted income generation

**Funding sources:**

Our principal funders for 2017-18 were:

- City of Edinburgh Council: Edinburgh Alcohol and Drug Partnership (ADP), NHS Lothian and Mid and East Lothian ADP (£183,236 or 42% of total income)
- Scottish Government: Drugs Policy Unit, Section 10 Health (£78,181 or 18% of total income)
- Grant funding: (£77,982 or 18% of total income)

City of Edinburgh Council 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) for Outreach, Tudor Trust (£15,000) supported our work with volunteers, and Corra Foundation, formerly Lloyds TSB Foundation for Scotland (£46,982) funded our Drop-in outcomes.

Other income includes:	2017-18	2016-17
Expert Witness	£11,430	£10,414
Training, presentations and consultancy	£12,808	£12,341
Training materials and information production	£722	£3,353
Welfare	£6,060	£15,255
Room hire	£2,660	£1,896
Fundraising, donations and gifts	£61,258	£25,905
Film location fees	£1,000	£500
Sportsman Charity Award for school outreach activities	nil	£2,500
Bank interest	£44	£21
<b>Total</b>	<b>£95,982</b>	<b>£72,185</b>

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

**FOR THE YEAR ENDED 31 MARCH 2018**

**Reserves**

Crew policy is to retain at least 2 months of annual expenses in reserve to manage project and facility wind-up costs and unexpected loss of income sources. In order to align with best practice, we have secured sufficient unrestricted income to retain a maximum of 3 months running costs in order to fully manage any unexpected change or uncertainty. We plan to update the policy 2018-19, and have accumulated a small amount over 3-months running costs in order to take forward our strategy 2018-20.

**Banking**

Crew requires two institutions at all times to avoid breaching the £85K Financial Services Compensation Scheme 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.

**Future plans**

We'll continue to evaluate, reflect and learn in order to improve the quality and impact of our services, informed by the lived experience and expertise of people using our services, volunteers and partners.

Priorities for development include:

- Developing a new digital communications strategy
- Launching a new website 2018
- Contributing to the refresh and implementation of the Road to Recovery strategy
- Reviewing and developing our fundraising and income generation strategy
- Contributing to discussions on the development of a safer night time economy in Scotland
- Contributing to the development of a Drugs and Psychoactive Substances Forensic Centre for Excellence

**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 were:

Elizabeth Brodie	
Malcolm Bruce	
Emma Doyle	
Kevin Craik	
Laura-Jo Gartside	(Resigned 4 September 2017)
Sarah Horgan	(Resigned 4 April 2018)
Richard Armstrong Muir	
Sylvia Day	(Appointed 1 December 2017)
William Tanton	(Appointed 20 April 2018)

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

**FOR THE YEAR ENDED 31 MARCH 2018**

The directors of the company are also charity trustees for the purposes of charity legislation and are also known as members of the Board. All members of the Board give their time voluntarily and received no benefits from the charity for their Board activities. Two of our Board members are always elected annually as Crew volunteer directors for one year with full director/trustee responsibility, ensuring accountability to the larger 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 2018 the Board had 7 members (7 in March 2017) including the 2 Crew volunteer directors.

The Board's skills and diversity are audited internally periodically. Trustees receive online links to information, internal training arranged by Crew, eg Child and Adult Protection, internal volunteer fundraising opportunities and external training and networking opportunities.

The Board periodically review policy and procedure with the staff team and in 2016-17 all Crew policies were reviewed as part of the requirements undertaken to achieve the Bronze Charter Mark from LGBT Youth Scotland.

The Crew Board meets every 2 months (6 meetings in 2017-18) 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 conducts a regular review of the major risks to which the charity is exposed and the risk register was last reviewed in June 2018. No risks identified this year were deemed to have both 'high likelihood' and 'high impact'. No financial risks were identified as 'highly likely', and those with 'high impact' had good mitigation. A new Fundraising Strategy was completed in March 2017, to be reviewed in 2018 in order to ensure the organisation continues to develop resilience in a changing financial environment. Internal control risks are minimised by the use of HR, legal and financial authorisation procedures and expert advice from Glasgow Council for Voluntary Service's Employers' Advice Service. These procedures are periodically reviewed by the Finance and Human Resources sub committees to ensure they remain fit for purpose and policy compliant.

**Auditor**

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

**Disclosure of information to auditor**

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

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

The directors' report was approved by the Board of Directors.

  
Malcolm Bruce

Director

Dated: 4/9/18

**CREW 2000 (SCOTLAND)  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF DIRECTORS' RESPONSIBILITIES**

**FOR THE YEAR ENDED 31 MARCH 2018**

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

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

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in 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. 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**CREW 2000 (SCOTLAND)  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF CREW 2000 (SCOTLAND)**

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**Opinion**

We have audited the financial statements of Crew 2000 (Scotland) (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

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

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

We have nothing to report in this regard.

**CREW 2000 (SCOTLAND)  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE MEMBERS OF CREW 2000 (SCOTLAND)**

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**Opinion on other matter prescribed by the Companies Act 2006**

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

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

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

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

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

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

**Responsibilities of trustees**

As explained more fully in the statement of directors' responsibilities set out on page 11, the directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.



**CREW 2000 (SCOTLAND)  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE MEMBERS OF CREW 2000 (SCOTLAND)**

**Auditor's responsibilities for the audit of the financial statements**

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 objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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 charitable company's 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 charitable company'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 charitable company 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.

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.

**CREW 2000 (SCOTLAND)  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE MEMBERS OF CREW 2000 (SCOTLAND)**

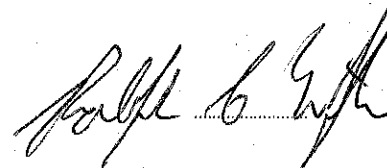
**Use of our report**

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 trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ralph Tiffin  
(Senior Statutory Auditor)  
for and on behalf of McLachlan Tiffin

Chartered Accountants  
Statutory Auditor

Clifton House  
Craigard Road  
CRIEFF  
PH7 4BN



4/9/18

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 2018**

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<b>Income from:</b>					
Donations and legacies	3	61,258	-	61,258	25,905
Charitable activities	4	25,052	349,028	374,080	405,813
Investments	5	44	-	44	21
<b>Total income</b>		<u>86,354</u>	<u>349,028</u>	<u>435,382</u>	<u>431,739</u>
<b>Expenditure on:</b>					
Charitable activities	6	26,431	363,917	390,348	392,292
<b>Net income/(expenditure)</b>		<u>59,923</u>	<u>(14,889)</u>	<u>45,034</u>	<u>39,447</u>
Transfers between funds		(8,531)	8,531	-	-
<b>Net movement in funds</b>		<u>51,392</u>	<u>(6,358)</u>	<u>45,034</u>	<u>39,447</u>
<b>Reconciliation of Funds</b>					
Fund balances at 1 April 2017		94,073	12,914	106,987	67,540
<b>Fund balances at 31 March 2018</b>		<u>145,465</u>	<u>6,556</u>	<u>152,021</u>	<u>106,987</u>

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 2018**

	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible assets	10		5,095		4,463
<b>Current assets</b>					
Debtors	12	32,235		42,242	
Cash at bank and in hand		151,044		81,351	
		183,279		123,593	
<b>Creditors: amounts falling due within one year</b>	13	(36,353)		(21,069)	
<b>Net current assets</b>			146,926		102,524
<b>Total assets less current liabilities</b>			<u>152,021</u>		<u>106,987</u>
<b>The funds of the charity:</b>					
Restricted funds	16		6,556		12,914
Unrestricted funds			145,465		94,073
			<u>152,021</u>		<u>106,987</u>

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

The financial statements were approved by the Directors on 4/9/18

*Kevin J Craik*

Kevin Craik  
Finance Director

Company Registration No. SC176635

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**1 Accounting policies**

**Company information**

Crew 2000 (Scotland) is a private company limited by guarantee incorporated in Scotland. The company is also a charity registered in Scotland with OSCR. The registered office is 32 Cockburn Street, Edinburgh, EH1 1PB.

**1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("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), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least the next 12 months. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**1 Accounting policies**

(Continued)

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and grants, including government grants, are usually recognised when receivable, unless performance conditions satisfy early recognition or deferral of the income.

Income from charitable activities is recognised as it becomes receivable and represents amounts receivable for services provided in the normal course of business.

Investment income is usually recognised when receivable.

**1.5 Expenditure**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown inclusive of irrecoverable VAT.

All expenditure has been classified under headings that aggregate all costs related to the category. Expenditure on charitable activities are those costs incurred directly in the objects of the charitable company. Support costs, which form part of the expenditure on charitable activities, comprises all costs incurred in running the charity which cannot be directly allocated to the charity's projects or to fund raising. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Expenditure on charitable activities relates to the provision of services to prevent the misuse of drugs and alcohol.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Fully depreciated
Computer Equipment	33.33% straight line
Fixtures, Fittings & Equipment	10% straight line

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss.

**1.7 Cash and cash equivalents**

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

**1.8 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**1 Accounting policies** (Continued)

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

**Impairment of financial assets**

Financial assets are assessed for indicators of impairment at each reporting end date.

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled.

**Basic financial liabilities**

Basic financial liabilities, including creditors, are initially recognised at transaction price and are subsequently measured at amortised cost, using the effective interest method. Financial liabilities classified as payable within one year are not amortised.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.9 Employee benefits**

Employee benefits are recognised in the period the employee's services are delivered.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

**1.10 Retirement benefits**

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

**1.11 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to the SOFA on a straight line basis over the term of the relevant lease.

**2 Critical accounting estimates and judgements**

The directors consider there to be no critical judgements or key sources of estimation uncertainty.

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Donations and gifts	39,656	-	39,656	25,905
BP Foundation match funding	21,602	-	21,602	-
	<u>61,258</u>	<u>-</u>	<u>61,258</u>	<u>25,905</u>
<b>For the year ended 31 March 2017</b>	<u>24,587</u>	<u>1,318</u>		<u>25,905</u>

**4 Charitable activities**

	2018 £	2017 £
Charitable activities	34,681	48,259
Grants receivable	339,399	359,554
	<u>374,080</u>	<u>405,813</u>
Analysis by fund		
Unrestricted funds	25,052	40,625
Restricted funds	349,028	365,188
	<u>374,080</u>	<u>405,813</u>

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**4 Charitable activities** (Continued)

**Charitable income**

Included within income from charitable activities is £339,399 (2017 - £359,554) of grant funding received from the following sources:

	2018	2017
	£	£
Edinburgh Alcohol & Drugs Partnership Counselling Service Consortium	130,173	138,850
Scottish Government Drugs Policy Unit	43,750	59,670
Edinburgh Alcohol & Drugs Partnership SLA	41,063	41,063
Scottish Government Section 10 Core	34,431	33,429
NHS Lothian	12,000	11,110
West Dunbartonshire Alcohol & Drugs Partnership	-	2,500
Mid & East Lothian Alcohol & Drugs Partnership	-	2,000
Corra Foundation (formally Lloyds TSB Foundation for Scotland)	46,982	47,019
The Robertson Trust	16,000	16,000
Big Lottery Fund	-	4,163
The Tudor Trust	15,000	3,750
	<u>339,399</u>	<u>359,554</u>

**5 Investments**

	Unrestricted funds	Total 2018	Total 2017
	£	£	£
Interest receivable	44	44	21
For the year ended 31 March 2017	<u>21</u>		<u>21</u>

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**6 Charitable activities**

	2018	2017
	£	£
Staff costs (note 8)	269,734	286,344
Depreciation and impairment	2,521	2,855
Direct service costs	44,263	41,105
	<u>316,518</u>	<u>330,304</u>
Support Costs	67,690	54,559
Governance Costs	6,140	7,429
	<u>390,348</u>	<u>392,292</u>
<b>Analysis by fund</b>		
Unrestricted funds	28,431	23,044
Restricted funds	363,917	369,248
	<u>390,348</u>	<u>392,292</u>

**Support costs comprise:**

	2018	2017
	£	£
Project costs	31,228	17,435
Information production		32
Occupancy costs	19,020	18,647
Energy	3,885	4,765
Maintenance	13,507	10,354
Bad debt write-off	50	3,326
	<u>67,690</u>	<u>54,559</u>

**Governance costs comprise:**

	2018	2017
	£	£
Audit fees	1,172	1,000
Accountancy fees	3,720	3,420
Other expenses	1,248	3,009
	<u>6,140</u>	<u>7,429</u>

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**7 Directors**

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

Three 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 £500.

**8 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	2018 Number	2017 Number
Project	10	9
Administration	1	1
Management	1	1
	<u>12</u>	<u>11</u>

**Employment costs**

	2018 £	2017 £
Wages and salaries	242,373	256,659
Social security costs	15,410	19,662
Employer's contribution to defined contribution pension schemes	11,951	10,023
	<u>269,734</u>	<u>286,344</u>

Included within employment costs is £13,487 (2017 - £17,899) in relation to sessional workers.

There were no employees whose annual remuneration was £43,000 or more.

**9 Taxation**

The company is a registered charity and is recognised as such by HMRC for taxation purposes. As a result there is no liability to corporation tax on its charitable income.

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**10 Tangible fixed assets**

	Leasehold Improvements £	Computer Equipment £	Fixtures, Fittings & Equipment £	Total £
<b>Cost</b>				
At 1 April 2017	29,260	21,252	7,449	57,961
Additions	-	3,153	-	3,153
	<u>29,260</u>	<u>24,405</u>	<u>7,449</u>	<u>61,114</u>
<b>At 31 March 2018</b>				
<b>Depreciation and impairment</b>				
At 1 April 2017	29,260	20,141	4,097	53,498
Depreciation charged in the year	-	1,996	525	2,521
	<u>29,260</u>	<u>22,137</u>	<u>4,622</u>	<u>56,019</u>
<b>At 31 March 2018</b>				
<b>Carrying amount</b>				
At 31 March 2018	<u>-</u>	<u>2,268</u>	<u>2,827</u>	<u>5,095</u>
At 31 March 2017	<u>-</u>	<u>1,111</u>	<u>3,352</u>	<u>4,463</u>

**11 Financial instruments**

	2018 £	2017 £
<b>Carrying amount of financial assets</b>		
Measured at amortised cost	<u>178,727</u>	<u>117,055</u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	<u>20,528</u>	<u>17,317</u>

During the year total interest income of £44 (2017 - £21) was recognised in relation to financial assets measured at amortised cost.

**12 Debtors**

	2018 £	2017 £
<b>Amounts falling due within one year:</b>		
Trade debtors	17,529	17,578
Other debtors	10,154	18,126
Prepayments and accrued income	4,552	6,538
	<u>32,235</u>	<u>42,242</u>

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**13 Creditors: amounts falling due within one year**

	Notes	2018 £	2017 £
Other taxation and social security		4,150	3,752
Deferred income	14	11,875	-
Trade creditors		6,580	4,040
Other creditors		2,966	1,149
Accruals and deferred income		10,982	12,128
		<u>36,353</u>	<u>21,069</u>

**14 Deferred income**

	2018 £	2017 £
Opening balance	-	39,443
Received in year	11,875	-
Released in year	-	(39,443)
	<u>11,875</u>	<u>-</u>
Closing balance	<u>11,875</u>	<u>-</u>

Deferred income relates to funding received in the 2017/18 financial year relating to the 2018/19 financial year.

**15 Retirement benefit schemes**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to statement of financial activities in respect of defined contribution schemes was £11,951 (2017 - £10,023).

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**16 Restricted funds**

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

	Balance at 1 April 2017 £	Movement in funds			Balance at 31 March 2018 £
		Income £	Expenditure £	Transfers £	
Crew Core	-	34,431	(41,566)	7,135	-
Crew Support Services	11,704	130,173	(141,985)	108	-
Outreach	-	37,130	(40,635)	3,505	-
Info, Advice & Support	1,210	105,243	(101,518)	(2,217)	2,718
ET & NPS	-	42,051	(38,213)	-	3,838
	<u>12,914</u>	<u>349,028</u>	<u>(363,917)</u>	<u>8,531</u>	<u>6,556</u>

The Crew Core fund represents funding received to part cover salary costs for the CEO and the Services & Finance Officer, as well as other Core costs.

The Crew Support Services fund relates to funding received to provide the Crew Counselling service.

The Outreach fund is for the provision of funded outreach, crisis intervention and welfare services.

The Info, Advice and Support Fund relates to funding received to cover the delivery costs of the Drop-in service.

The ET & NPS fund relates to income received for the provision of the Emerging Trends and Training service.

**17 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2018 are represented by:			
Tangible assets	5,095	-	5,095
Current assets/(liabilities)	140,370	6,556	146,926
	<u>145,465</u>	<u>6,556</u>	<u>152,021</u>

**CREW 2000 (SCOTLAND)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**18 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2018 £	2017 £
Within one year	<u>17,520</u>	<u>17,520</u>

**19 Control**

The charity is controlled by its trustees.

**20 Related party transactions**

**Remuneration of key management personnel**

The total remuneration paid to one member of key management personnel is as follows.

	2018 £	2017 £
Aggregate compensation (includes gross salary and employers national insurance and pension contributions)	<u>42,803</u>	<u>62,111</u>

No guarantees have been given or received.