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

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

Trustees' Report and

Audited Financial Statements for the Year Ended 31 March 2026

Gibson McKerrell Burrows Limited
28 Rutland Square
Edinburgh
EH1 2BW

Crew 2000 (Scotland)

Contents of the Financial Statements for the Year Ended 31 March 2026

	Page
Trustees' Report	1 to 18
Report of the Independent Auditors	19 to 22
Statement of Financial Activities	23
Balance Sheet	24
Cash Flow Statement	25
Notes to the Financial Statements	26 to 36
Detailed Statement of Financial Activities	37 to 38

Crew 2000 (Scotland)

Trustees' Report
for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Chief executive's report

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

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

Step 1: Inform and Educate

* 'Brief Interventions' or 'BIs': short, opportunistic conversations enabling participants to assess the impact of drug taking, explore strategies for reducing potential harm and build up confidence to access services, delivered at the Crew Drop-in advice and information shop in central Edinburgh, our Digital Drop-in and FREE TEXT service or via Nightlife Harm Reduction at events including music festivals, club nights and concerts
* Training and capacity building with external organisations to increase workers' knowledge and understanding of psychostimulant drugs, emerging drug trends and effective strategies to engage
* Website with downloadable, printable, evidence-based harm reduction information and social media routes to support and harm reduction information

Step 2: Advise and Care

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

Step 3: Provide Therapy and Support

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

Step 4: Support Recovery

* Complementary therapies which can relieve stress, anxiety, build coping and recovery strategies and promote better sleep

Key Partners:
* Edinburgh Drug and Alcohol Partnership Edinburgh Adult Psychological Therapies Alliance, Edinburgh Young Peoples' Substance Use Service Edinburgh (YPSUS) including the NHS Lothian Edinburgh Adolescent Substance use Service (ASUS) The Junction and Edinburgh Young Carers
* Scottish Government Drugs Policy Division: Crew are members of the Early Intervention and Prevention Working Group, the National Mission to Reduce Drug-related Death Oversight Group, and Chair of the Establishing Standards for Children and Young People's (12-25) Substance Use Treatment Sub-group
* Public Health Scotland National Consensus Statement on Substance Use and Harm Prevention for Children and Young People Working Group and the Rapid Action Drug Alerts and Response (RADAR) Network
* Advisory Council for the Misuse of Drugs (ACMD) Prevention Working Group
* Dr Karenza Moore, University of Newcastle, The Loop, SWG3 Club Drugs Working Group and 'Be Sound' campaign, DF Concerts, eeLive, the Sub Club
* Shore Psychology CIC
* European Nightlife Empowerment and Wellbeing Network (NEWNet)
* European Society for Prevention Research
* GSK IMPACT Award Winners UK Alumni and Scottish Networks (facilitated by the King's Fund)
* Safer Nightlife Working Group (Edinburgh) and the Sexism Free Night campaign (pan-European)
* University of Edinburgh Students' Association
* Napier University Harm Reduction Working Group
* Scottish Drug Policy Conversation
* Waverley Care
* NHS Lothian C:Card; NHS Roam Team, NHS Lothian Healthy Respect, NHS Harm Reduction Team, NHS Lothian Clinical Psychology
* Get2gether
* Simon Community

STRATEGIC REPORT
Achievements and performance
Achievements and Performance
Step 1:
Drop-in
At our Drop-in space at 32 Cockburn Street in the centre of Edinburgh, we aim to create a fun, friendly and informal atmosphere where anyone can access up-to-date information, advice and one-to-one support about drugs and sexual health. We also provide free pregnancy testing and testing for HIV, hepatitis B, hepatitis C and syphilis. Trained Volunteer Peer Educators aged 18+ assist staff to deliver the service, and Youth Advisors aged 12-25 are encouraged to contribute to service review and development as well as informing the development of our harm reduction information resources.

Crew 2000 (Scotland)

Trustees' Report
for the Year Ended 31 March 2026

Key Achievements

Reach

Crew Drop-in opened for 297 in-person, and 303 Digital Drop-in sessions out of a possible 309, a total of **4,125** engagements:

* **2,382** Drop-in and Digital Drop-in enquiries (1,405 or 59% were young people aged 25 or under)
* **1,626** engagements at outreach and events not incl. staff training (1,490 young people)
* **329** Brief Interventions
* **97 Take Home Naloxone training sessions and kits** (53 with brief interventions at the Drop-in and 44 via outreach); **60, or 62% of training and kits were for young people under 26 years.** Another 18 people enquired about naloxone, 5 of whom were young people.
* **19** family members were signposted to local services (at least 15 were supporting young people) including SFAD, Crew Counselling Services, YPSUS, CAMHS, Edinburgh Recovery Hubs and ELCA.
* **177** frontline workers accessed harm reduction materials
* **102** frontline workers attended training sessions
* **11** volunteers trained (4 were young people)
* **1** placement student trained and supported

This was 618 more engagements than 2024-25. Young people also represented 10% more of our audience this year, at 70%.

We also ran 22 community-based education and outreach events in partnership with organisations including get2gether, Edinburgh Young Carers, City of Edinburgh Council Health and Social Care, local colleges and universities, and four secondary schools (Leith Academy, Holyrood High School, Royal High School and Merchiston Castle).

Outcomes:

From 111 responses to our annual survey:

* **94%** of 12-25 year olds reported feeling safer and more confident to make informed choices around drugs including alcohol, and sexual health (n=34.
* **82%** of 12-25 year olds said they made positive changes in their practice around drugs including alcohol, and sexual health (n= 155 out of 193 BIs had onwards referrals, accessed naloxone, sexual health testing, plus Ed Young Carers Workshop).
* **89%** of 12-25 year olds reported increased understanding about the risks, effects and harms of drugs including alcohol (n=37)
* **91%** of 12-25 year olds said they have greater confidence to support their friends (n=33)
* **93%** of 12-25 year olds said they would feel more comfortable accessing Crew if they needed support around drugs or sexual health (n=107).

"Thank you so much for your reply! I really appreciate what you guys do" - response from young person supported via Text Chat in July 2025.

Young People Leading Digital Change

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

OUTCOME 1
Young people have better information and support to make their own healthier, safer choices around drugs

What we delivered
* Brief Interventions focused on harm reduction and safer behaviours.
* Onward referrals to specialist services where additional support was needed.
* Ongoing one-to-one support for those needing further support with engagement at their own pace.
* Provision of naloxone to young people at risk of witnessing opioid overdose.
* Outreach delivery including workshops and information stalls to reach young people in their own environments.

What we achieved
* **126** young people supported via Brief Intervention.
* **80** onward referrals.
* **3** young people received continued 1-to-1 support (over 24 sessions).
* **50** Naloxone kits distributed to 27 young people.
* **93%** (40/43) had increased knowledge of harm reduction strategies.
* **90%** (36/40) had positive changes in practice.
* **92%** (36/39) had greater ability and confidence to advise and support peers.

OUTCOME 2
Young people have better access to digital information and support about drugs

What We Delivered
* Digital Drop-In service available 6 afternoons per week, offering accessible, real-time support.
* Multi-channel confidential support via email, text, Instagram, and phone to meet young people where they are.
* Co-produced digital harm reduction content, designed to be relevant, accessible, and easy to engage with.

What We Achieved
* **1,152 hours** of digital support provided.
* **157** young people accessed Digital Drop in (60% of total enquiries were identified as young people; applied across 262 digital enquiries).

OUTCOME 3
Young people have ownership of the digital support services

What We Delivered

* Opportunities for young people to shape Crew's digital services through evaluation, planning, and co-design activities.
* Development of co-produced digital resources informed by young people's experiences.
* Support for young people to share insights and influence harm reduction practice locally and nationally.

What We Achieved
* **87** young people contributed to the development of digital services
* **4** service improvements shaped by young people
* **2** co-produced digital harm reduction resources
* **2** contributions to national consultations

OUTCOME 4
Workers supporting young people have better access to harm reduction support

What We Delivered
* Harm reduction training and guidance for 375 workers supporting young people.
* Collaboration with a wide range of services to strengthen workforce practice.

What We Achieved
* **100** workers supported by training.
* **100%** had increased knowledge of risks associated with drugs and alcohol.
* **100%** felt more able to access to harm reduction information and support.
* **100%** were more confident to support a young person.

We Worked With
* Edinburgh Young Carers
* Horizons Residential Care
* Dean & Cauvin Young People's Trust
* University of Edinburgh
* Edinburgh Napier University
* City of Edinburgh Council (CEC)

What Workers Liked
* "Mez was so informed and enthusiastic. Learning about the presence of and ways to reduce harm from different drugs was really valuable." (CEC)
* "The bit about wellbeing and trauma at the end as it has never been covered in any previous first aid or naloxone training and I definitely experienced trauma symptoms the one time I had to use first aid. So important to think about how you may feel after the event." (CEC Social Worker)
* "How accessible services like Crew are!" (Edinburgh Young Carers)

Emerging Trends and Training

Crew trains Alcohol and Drug Partnership staff and professional teams every year throughout Scotland on emerging drug trends, harm reduction strategies and sources of support. This included: Alcohol and Drug Partnerships across Scotland from Orkney to the Borders, peer-led services in Shetland and Glasgow City, NHS GPs across the UK, Teachers throughout Edinburgh and the Lothians, at the Drugs Education Forum and 14 youth, or young people-led, services.

We ensure all training is current, informed and effective by working with and listening to people who take drugs, as well as a wide range of local, national and international partners. This year we introduced Eventbrite sessions, which have proven successful for both partners and individual bookings. We are continuing to promote these Eventbrite sessions through our social media, newsletter and on our website (crew.scot).

In a sample:
95% of respondents (151) reported improved knowledge of emerging trends and harm reduction strategies because of the training
95% of respondents (151) said their confidence in discussing these matters with other people had improved because of the training
94% of respondents (151) said they felt more able to address the stigma surround drugs because of the training.

As one participant commented:
"Brilliant evidence-based information and advice about drugs and harm reduction. This will be of great benefit to the work I do with young people and parents/carers to prevent harm from risk taking behaviour. We are very lucky to have Crew's expertise and approach in Edinburgh and your work is deservedly valued across Scotland and the rest of the UK"

There was a **61% increase** in the number of training sessions (37) compared to last year (23) as the Emerging Trends and Training team both promote and provide consistent training both locally and nationally.

We worked extensively with Aberdeenshire at the start of 2026, providing training on emerging drug trends, drug effects and harm reduction with over 230 ADP staff, peer-led services and with young people as part of a local Aberdeenshire event. There were conversations about harm reduction, stigma, and offering an opportunity for individuals to ask questions.

Harm Reduction Communications:
Over the last year, there have been changes on our social media to create a more cohesive brand identity. On Instagram/Facebook, views totalled **74,101** for Crew harm reduction content. Our most impactful post was a drug alert for Edinburgh and the Lothians 27th June 2025, which had **13,466** views, and may well have contributed to our highest ever Take-home Naloxone training and supply numbers this year (94). For our website, we had **329,000** views and **329,000** new website users, and updates have improved the accessibility, readability and useability of our website.

Step 2:
Nightlife Harm Reduction

Our Nightlife Harm Reduction service provides welfare, harm reduction information, 'safe spaces', advice and immediate crisis support for young people at music festivals and clubs. Our highly trained staff and volunteers deliver one-to-one support using active listening, brief Interventions, motivational interviewing and de-escalation techniques.

Crew provided Nightlife Harm Reduction at clubs and festivals to keep **6,720 people** safe and well in 2025-26 and delivered brief interventions for over **1,856** people in crisis (**2,831** in 2024-25) while working closely with emergency services, event organisers, and a variety of other partners to maximise the safety of those attending nightlife and music events.

* **77%** people accessing support reported knowing more about the risks of alcohol and other drugs (N=239)
* **77%** reported knowing more about how to reduce the risks of alcohol and other drugs (N=237)
* **80%** reported that they intend to share this information with others e.g. friends (N=235)
* **66%** reported that they intend to make any changes the way they take drugs inc. alcohol (N=234)
    * **31** respondents said they would avoid mixing drugs, **22** said they would plan doses in advance, **19** said they would research the signs of a drug emergency, **18** said they would take a lower dose.

Offering welfare, advice, harm reduction information and immediate crisis support, Crew provided assertive outreach at large multi-genre and demographic based events, Terminal V Festival and TRNSMT.

In 2025-26, **326** nightlife and festival attendees completed our NLHR survey. This produces valuable data from which we can gather intelligence to monitor trends around drug taking, polydrug use (i.e. mixing drugs including alcohol), vaping and smoking, opinions on drug checking, and measure general understanding and beliefs around harm reduction information.
* **73%** had never heard of Crew before (N=248)
* **74%** had never had a conversation with a professional about their alcohol and drug use (N=237)

In 2025-26, Crew provided **3** training sessions/workshops for those participating, working or volunteering in the nighttime economy. **28** people received this training. These training sessions included Stirling University Student Union, House Ball Scotland and Crew Volunteer Training.
In May 2025-26, NLHRC was selected to attend the international Club Health Conference on behalf of Crew and The University of Newcastle to present on the 'Take Ket? Let's Chat' Project. The information session was delivered to over **30** night-time economy-based attendees in Ghent, Belgium.

In 2025-26 NLHRC worked collaboratively with the Emerging Trends and Training Team to plan and deliver regular website and social media updates on emerging nightlife trends, harm reduction strategies and sources of support.

* Collaborated with ETT to put photos and information from the Club Health Conference into an Instagram post, which hit **2,407 views, 83 likes, reaching 838 accounts resulting in 12 profile visits.**

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

In this way, we reduce harm to individuals and society by providing information for Sheriffs and juries to be able to make informed decisions on cases relating to drugs offences and assist lawyers to confer with clients and make proportionate pleas when we have agreed with the charges.

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

In 2025-26 the Expert Witness team provided **11 court reports** and were cited to give **evidence in court for 5 cases**, resulting in **7 court attendances** due to adjournments.

83% of reports under instruction and court attendances were funded by the Scottish Legal Aid Board.

The drugs listed on the indictments were:

Cannabis	**9**
Cannabis Resin	**2**
Tetrahydrocannabinol (THC)	**1**
Synthetic Cannabinoids	**2**
Diamorphine	**3**
Diazepam	**1**
Cocaine	**6**
Amphetamine	**1**
Ketamine	**1**
MDMA	**3**

Gross unrestricted income in 2025-26 was **£4,711** compared to **£11,629** in 2024-25.

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

Step 3:
Crew Counselling
Highlights
* We continued to keep the service running smoothly and consistently for clients during the rebuild process after a flood (Q1&2)
* Our new counselling rooms have been designed in a trauma-informed way, creating a therapeutic space for clients to feel safe
* We met our **100%** HEAT target of seeing clients for assessment within 21 days
* **74** referrals to Crew Counselling; **3** of those were from people affected by another's drug taking
* **61** were assessed, **50** were accepted on to the caseload
* **28 (58%)** clients left the service achieving a planned ending with their counsellor. **7** of these clients had stopped taking drugs completely, while another **13** had reduced their amount and frequency. This results in a total of **71%** of planned endings stopping or reducing their drug taking and therefore reducing their risk of harm.
* **21 (75%)** reported improved wellbeing, physical and mental health after counselling and **16 (57%)** reported reduced chaos in daily living.

Client Feedback
* **"I was treated with the utmost respect and understanding and felt safe to unload and explore things that I have not been able to previously"**
* "The main outcome was being able to stop smoking cannabis fully for a sustained period and removing my feeling of reliance on it. It's been an amazing experience having this support"
* **"I felt listened to, this simple act of being heard is extremely valuable when feeling low or lost"**
* "I felt comfortable and in a safe space"
* **"My counsellor helped me to achieve recovery and clean time. Without them I doubt I could have made it through the last year and I owe a lot of my development to the work we did together"**

Feedback from clients on completion of their therapy, of a sample of **10** clients:
* **7** clients said their counselling was **'extremely helpful'**
* **3** found it **'moderately helpful'**
* **8** said they were **'very satisfied'**
* **2** said they were **'satisfied'** with the service
* All **10** clients said they would **recommend the service to a friend** on the basis of their own experience

Three-month follow-up
Of the **6** clients who participated in a follow-up session 3 months after their counselling ended:
* **83%** had reduced or stopped drug taking.
* **100%** reported improvement in their mental health and 66% reported improvement in their physical health
* **83%** said they feel better about themselves
* **33%** said they have experienced better relationships with others
* **16%** said they have attended recovery groups

Acupuncture
* 3 practitioners were re-assessed and are fully qualified to practice NADA ear acupuncture
* A new closed group with clients invited from our waiting list was planned and organised - this will begin at the start of next year. We will learn from and get feedback from this group, with the plan to offer more groups in future, inviting people from other services within the Edinburgh Recovery-oriented System of Care.

Trustees' Report
for the Year Ended 31 March 2026

Impact and Value
Our strategy is to use our resources where they are needed most to ensure we make a difference:
* None of our work would be possible without our trained volunteers, a diverse group of people bringing deep knowledge, extensive professional and life experience and strong skills to enhance and develop our services to people in need
* We encourage staff to continuously develop their skills and knowledge and we pay above the Real Living wage to ensure we recruit and retain suitably qualified and experienced staff
* We work collaboratively with individuals and key partner organisations to ensure we are open to challenge, encounter different perspectives helping us to improve, and reach more people and have more impact than would be possible alone

Our Values are to be:
* Accepting: "non-judgemental, unconditional positive regard"
* Genuine: "being genuine and real with each other"
* Empathic: "understanding other people's journeys"
* Justice-focussed: "acting to change the balance of power towards justice, equality and human dignity"
* Accountable: "we trust in our courage to own mistakes and learn from them; we are realistic about what we commit to do, and we do it"

We strive to put these values into practice with everyone who accesses Crew services, everyone we work with and everyone within the volunteer and staff team:
* We seek to empower people to make positive choices about their own lives. We neither condemn nor condone drug use, but we know harm and stigma can be reduced.
* We value the involvement of people in the decision-making structures of the organisation. Crew will ensure that any person who wants to have their say in the work of the organisation will have the opportunity, support and training required to do so.
* We value the chance to reflect upon our work and to make improvements for the future.
* We value human dignity and are committed to recognising, accepting and seeking to understand the emotions, troubles and concerns of others to support people to accept themselves and find their own way forward.
* We value everyone who works for Crew and are committed to supporting their professional needs and development.
* We value being genuine and real with each other and seek to address concerns or differences we experience with another person by challenging the behaviour, not the person, constructively.

Crew's Long-Term Outcomes:
* Health inequalities associated with drug use and sexual health are reduced
* Harm to individuals and society associated with drug taking is reduced
* Physical and mental well-being improves

Thank You

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

Financial review

Financial position

For the financial year ended 31 March 2026, Crew achieved a total income of £536,199 (2025 - £571,398) against a budgeted £604,451 (2025 - £523,601). The charity recorded a deficit for the year of £70,648 (2025 - surplus £22,803).

Principal funding sources

Funding Sources

Our principal funders for 2025-26 were:

* City of Edinburgh Council: Edinburgh Alcohol and Drug Partnership and Connected Communities (£189,547 or 35% of total income).
* Scottish Government: Drugs Policy Unit (£130,148 or 24% of total income)
* Grant funding (£91,250 or 17% of total income)

City of Edinburgh Council: Edinburgh Alcohol and Drug Partnership/Edinburgh Integrated Joint Board funding supported our counselling service; Connected Communities supported the Drop-in service. Scottish Government funding supported national emerging trends and training work and some of our core operations managing all grant funded projects and partnership work. Grant funders include the Corra Foundation (£76,250) which supported both our Drop-in service and our Young Person Leading Digital Change project and The Walter Scott Giving Group (£15,000) which also supported the Young Person Leading Digital Change project.

Other income includes:	2025 26	2024-25	2023-24
Expert Witness	4,711	11,629	9,630
Training, presentations and consultancy	7,617	11,622	11,918
Training materials and information production	8,698	1,554	1,381
Night Life Harm Reduction	3,870	12,639	13,295
Room Hire	0	555	172
Fundraising, donations and gifts	6,546	1,510	5,958
Small Trust donations	66,476	69,250	50,050
Bank interest	946	1,265	655
Total	**98,864**	**110,024**	**93,059**

STRATEGIC REPORT

Financial review

We thank the following trusts and foundations for their very generous support:
The Mirianog Trust, The Tillyloss Trust, Leith Benevolent Association, The Slater Foundation, The Walker-Shoolbraid Charitable Trust, Inchrye Trust, Harapan Trust, The John Kirkhope Young Endowment Fund, Hospital Saturday Fund, Nancie Massey Charitable Trust, Langmuir Family Foundation, J S Innes Charitable Trust, The Pat Newman Memorial Trust, The Stafford Trust, Basil Death Trust, The ABC Foundation, Murdoch Forrest Charitable Trust, The Mbili Charitable Trust, The Pettigrew Charitable Trust, Ward Family Charitable Trust, The Bayne's Charitable Trust, Hugh Fraser Foundation and our anonymous givers.

We also thank everyone who took part in the Edinburgh Kiltwalk 2025 and all those who sponsored them.

Reserves policy

Crew has a policy to retain at least 3 months of expenses in reserve to strengthen our resilience as a charity and to maintain financial sustainability. Our reserve level will enable us to manage project and facility windup costs and any unexpected loss of income sources.

Net assets at 31 March 2026 are £180,565 (2025 - £251,213), being unrestricted funds of £108,314 (2025 - £173,756) and restricted funds of £72,251 (2025 - £77,457). Unrestricted funds cover 2.14 months of running costs (2025 - 3.8 months) in order to fully manage any unexpected change or uncertainty and to allow vital project work to continue.

Going concern

The directors have reviewed the financial position and financial forecasts, taking into account the levels of reserves and cash, and the systems of financial control and risk management. The latest forecasts indicate that the charity holds reserves equivalent to more than 3 months of expenditure as at the date of signing these accounts.

In carrying out this assessment, the directors have also considered the potential impact of anticipated roof repairs and are satisfied that the charity can meet these costs within its existing resources. The directors have the ability to reduce costs if necessary, and will continue to review forecasts regularly to ensure the charity remains able to respond to changing circumstances.

As a result of this review, the directors believe that the charity is reasonably placed to manage financial and operational risks successfully.

Accordingly, the directors have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. As a consequence, they continue to support the going concern basis in preparing the financial statements.

STRATEGIC REPORT

Future plans

We will continue to evaluate, reflect, and learn in order to improve the quality and impact of our services, learning and changing and informed by the living and lived experience and expertise of people accessing our services, volunteers, and partners. Priorities for development include reviewing and updating our Strategic Plan priorities after a review and streamlining of internal processes:

1. **Visibility and influence** - raise public awareness of Crew and our specialist expertise so that we develop our reputation as a trusted source of information, support and advice around reducing drug related harm in Scotland and beyond; effectively influence policy, legislation and practice.

* Contributing to the Advisory Council for the Misuse of Drugs (ACMD) Prevention Working Group
* Continuing to contribute to European, national and local drug trend monitoring groups, Public Health Scotland RADAR and other drug trends bulletins, sharing early warnings and appropriate harm reduction on the Crew website and social media.
* Contributing feedback and oversight to the Scottish Government Alcohol and Drugs Strategic Plan
* Contributing to the Ministerial Round Table on Spiking
* Contributing to the Drug Education Forum Working Group
* Build on the learning from our pilot project distributing harm reduction advice with high-quality reagent drug testing kits at the University of Edinburgh Students' Association and increase access by offering these from our Drop-in
* Contributing to research and planning towards the future development of event-based drug checking and testing in Scotland, working with partners such as The Loop and Students for Sensible Drug Policy
* Leading and managing more proactive, assertive Nightlife Harm Reduction and early intervention in grass-roots as well as major venues to encourage ambition, motivate and support more people to make positive changes to their drug/alcohol use
* Continue to work with and educate promoters, paramedics and other night-time economy stakeholders to promote a 'zero harm' approach

2. **Inclusiveness and social justice** - be an accessible and inclusive community hub and a strong advocate for social justice and challenging stigma; widen access to our services and put the voices of people who come to Crew at the heart of service development.

* Continue to challenge ourselves to increase our awareness of injustice and implement strategies to address it through training in anti-discriminatory practice
* Review all policies through a justice and human rights perspective
* Continuing to implement and evaluate our Justice Action Plan via the Justice Standing Sub Committee. We will learn, challenge ourselves to use this voice and work to challenge racism and any other form of discrimination. We are determined to ensure that Black, People of Colour, disabled and trans lives matter in the way we work, our services and partnerships.

STRATEGIC REPORT

* Continuing to develop and support the input of Crew Youth Advisors (aged under 25) to Crew decision-making, service development and improvement
* Continuing to increase the influence of our counselling clients in service design, development and improvement
* Complete our Strategic Review in 2026, maximising the input of people with lived and living experience

3. **Communications and digital** - maintain and improve our online and physical resources and support; develop a stronger social multi-media presence targeted to young people and decision-makers.

* Continuing to develop digital ham reduction support by, with and for young people and providing free communication equipment and data to those most in need with our new Young People Leading Digital Change project
* Hosting Scottish Drug Checking Project research findings and progress on implementation on our website and in a quarterly newsletter.
* Review and improve our website and social media presence, developing a new Communications Strategy by March 2027

4. **Fundraising and income generation** - identify new sources of income, including digital fundraising, and increase our unreserved funds to sustain and develop our harm reduction mission.

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

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

Emma Crawshaw, CEO

Trustees' Report
for the Year Ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Crew 2000 (Scotland) (Crew) is a company limited by guarantee, incorporated on 20 June 1997 and registered as a Scottish charity in 1992. The company has obtained permission from the Registrar of Companies to omit the word 'limited' from the company name. The company is governed by its Memorandum and Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity legislation and are also known as members of the Board. All members of the Board give their time voluntarily and receive no benefits from the charity for their Board activities. Two of the Board members are always elected annually as Crew 'Directors elected by volunteers' for one year with full director/trustee responsibility, ensuring accountability to the larger group of volunteers who are also stakeholders in Crew. The policy for appointment of non-volunteer directors is that candidates are nominated for the position and then subject to approval by an ordinary resolution at the Annual General Meeting.

Organisational structure

The Crew Board meets every two months (6 meetings in 2025-26) and is responsible for strategic direction and policy. There are sub-committees for human resources and finance which are supported by the chief executive.

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

Induction and training of new trustees

An induction programme with training on the roles and responsibilities of becoming a Board member is provided to new members as well as briefings on strategic and operational matters, planning and management information systems and information from OSCR publications such as 'OSCR 4, Guidance for Charity Trustees: acting with care and diligence'. At 31 March 2026, the Board had 4 members (2025 - 6).

Risk management

The Board conducts a regular review of the major risks to which the charity is exposed, and the risk register was last reviewed in September 2025. One risk identified in 2023-24 was deemed to have both 'high likelihood' and 'high impact'. Action has been taken to minimise risk and where financial, fundraising plans are being implemented to diversify sources of income and reduce vulnerability. Internal control risks are minimised using HR, legal and financial authorisation procedures, and expert advice from the Scottish Council for Voluntary Organisations Employers' Advice Service. These procedures are periodically reviewed by the Finance and Human Resources sub-committees with input from the staff and volunteer team to ensure they remain fit for purpose and policy compliant.

Trustees' Report
for the Year Ended 31 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC176635 (Scotland)

Registered Charity number
SC021500

Registered office
32 Cockburn Street
Edinburgh
EH1 1PB

Trustees
R H Beastall
M Bruce
G C Heron (retired 27.3.2026)
M S H J Ray
A Shoaib (retired 25.11.2025)
G Bartels
I Watkins (retired 4.3.2026)
F H M M Crawford (appointed 26.5.2026)
S P Mccahill (appointed 4.8.2026)
F J Campbell (appointed 29.10.2026)

G C Heron, A Shoaib and I Watkins all retired by rotation as required by Crew 2000 (Scotland)'s Articles of Association.

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

Chief executive officer
Emma Crawshaw

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

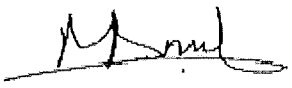
In so far as the trustees are aware:

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

AUDITORS

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

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29 October 2026 and signed on the board's behalf by:



M Bruce - Trustee

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

Opinion

We have audited the financial statements of Crew 2000 (Scotland) (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

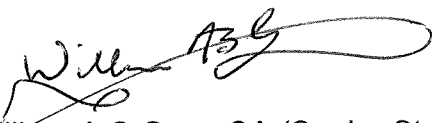
- at the planning stage, we gained an understanding of the legal and regulatory framework applicable to the charity and considered the risks of acts by the charity which were contrary to the applicable laws and regulations;
- we discussed amongst the engagement team the identified laws and regulations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

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

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

Use of our report

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



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

29 October 2026

Crew 2000 (Scotland)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	23,022	76,392	99,414	70,762
Charitable activities	5				
Prevention and reduction of harms from drugs including alcohol		21,858	413,981	435,839	499,371
Investment income	4	946	-	946	1,265
Total		45,826	490,373	536,199	571,398
EXPENDITURE ON					
Charitable activities	6				
Prevention and reduction of harms from drugs including alcohol		42,733	564,114	606,847	548,595
NET INCOME/(EXPENDITURE)		3,093	(73,741)	(70,648)	22,803
Transfers between funds	17	(68,535)	68,535	-	-
Net movement in funds		(65,442)	(5,206)	(70,648)	22,803
RECONCILIATION OF FUNDS					
Total funds brought forward		173,756	77,457	251,213	228,410
TOTAL FUNDS CARRIED FORWARD		108,314	72,251	180,565	251,213

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Crew 2000 (Scotland)

Balance Sheet
31 March 2026

	Notes	31.3.26 £	31.3.25 £
FIXED ASSETS			
Tangible assets	12	4,664	8,186
CURRENT ASSETS			
Debtors	13	93,547	101,697
Cash at bank and in hand		163,048	256,051
		256,595	357,748
CREDITORS			
Amounts falling due within one year	14	(80,694)	(114,721)
NET CURRENT ASSETS		175,901	243,027
TOTAL ASSETS LESS CURRENT LIABILITIES		180,565	251,213
NET ASSETS		180,565	251,213
FUNDS	17		
Unrestricted funds		108,314	173,756
Restricted funds		72,251	77,457
TOTAL FUNDS		180,565	251,213

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2026 and were signed on its behalf by:



R H Beastall - Trustee

The notes form part of these financial statements

Crew 2000 (Scotland)

Cash Flow Statement
for the Year Ended 31 March 2026

	Notes	31.3.26 £	31.3.25 £
Cash flows from operating activities			
Cash generated from operations	1 9	(92,262)	29,306
Net cash (used in)/provided by operating activities		(92,262)	29,306
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,687)	(3,671)
Interest received		946	1,265
Net cash used in investing activities		(741)	(2,406)
Change in cash and cash equivalents in the reporting period		(93,003)	26,900
Cash and cash equivalents at the beginning of the reporting period		256,051	229,151
Cash and cash equivalents at the end of the reporting period		163,048	256,051

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 March 2026

1. GENERAL INFORMATION

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

2. ACCOUNTING POLICIES

Statement of compliance and basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in compliance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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

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

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

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

- income from donations or grants, including government grants, is recognised when receivable, unless performance conditions satisfy early recognition or deferral of the income.//there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from charitable activities is recognised as it becomes receivable and represents amounts receivable for services provided by the charity.

continued...

2. ACCOUNTING POLICIES - continued

Income
- investment income is recognised when receivable.

Expenditure
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

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

Expenditure on charitable activities relates to the provision of services to prevent and reduce harms from drugs including alcohol.

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

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

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

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

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

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

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

continued...

2. ACCOUNTING POLICIES - continued

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

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

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

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

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

3. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	31.3.26 Total funds	31.3.25 Total funds
	£	£	£	£
Donations	23,022	76,392	99,414	70,762

continued...

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Bank interest receivable	946	-	946	1,265

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.26 £	31.3.25 £
Performance-related grants	Prevention and reduction of harms from drugs including alcohol	410,945	461,373
Other income from charitable activities	Prevention and reduction of harms from drugs including alcohol	24,894	37,998
		435,839	499,371

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Prevention and reduction of harms from drugs including alcohol	448,807	158,040	606,847

continued...

7. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Prevention and reduction of harms from drugs including alcohol	123,767	34,273	158,040

8. NET INCOME/(EXPENDITURE)

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

	31.3.26	31.3.25
	£	£
Auditors' remuneration	6,600	6,600
Auditors' remuneration for non audit work	7,200	6,600
Depreciation - owned assets	5,209	4,845

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

Some of the directors also volunteer for charity projects and are reimbursed for travel costs incurred. The total aggregate reimbursed for the year was £233 to 3 directors (2025 - £422 to 6 directors).

10. STAFF COSTS

	31.3.26	31.3.25
	£	£
Wages and salaries	363,469	343,861
Social security costs	32,648	26,442
Other pension costs	16,010	15,760
	412,127	386,063

continued...

10. STAFF COSTS - continued

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

	31.3.26	31.3.25
Project	11	11
Sessional workers	-	1
Administration	1	1
Management	1	1
	13	14

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

Key management personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation including employer's National Insurance and pension paid to key management personnel for services provided to the charity was £62,983 (2025 - £59,396).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,262	36,500	70,762
Charitable activities			
Prevention and reduction of harms from drugs including alcohol	21,653	477,718	499,371
Investment income	1,265	-	1,265
Total	57,180	514,218	571,398
EXPENDITURE ON			
Charitable activities			
Prevention and reduction of harms from drugs including alcohol	36,523	512,072	548,595
NET INCOME	20,657	2,146	22,803
Transfers between funds	(19,729)	19,729	-

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Net movement in funds	928	21,875	22,803
RECONCILIATION OF FUNDS			
Total funds brought forward	172,828	55,582	228,410
TOTAL FUNDS CARRIED FORWARD	173,756	77,457	251,213

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2025	29,260	10,224	13,636	53,120
Additions	-	-	1,687	1,687
At 31 March 2026	29,260	10,224	15,323	54,807
DEPRECIATION				
At 1 April 2025	29,260	7,899	7,775	44,934
Charge for year	-	1,025	4,184	5,209
At 31 March 2026	29,260	8,924	11,959	50,143
NET BOOK VALUE				
At 31 March 2026	-	1,300	3,364	4,664
At 31 March 2025	-	2,325	5,861	8,186

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade debtors	81,631	90,418
Prepayments and accrued income	11,916	11,279
	93,547	101,697

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade creditors	4,989	14,306
Social security and other taxes	9,276	7,877
Accruals and deferred income	66,429	92,538
	80,694	114,721

15. LEASING AGREEMENTS

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

	31.3.26	31.3.25
	£	£
Within one year	-	598
Between one and five years	98,508	118,260
	98,508	118,858

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	31.3.26 Total funds	31.3.25 Total funds
	£	£	£	£
Fixed assets	4,664	-	4,664	8,186
Current assets	184,344	72,251	256,595	357,748
Current liabilities	(80,694)	-	(80,694)	(114,721)
	108,314	72,251	180,565	251,213

continued...

17. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds				
General fund	173,756	3,093	(68,535)	108,314
Restricted funds				
Crew Core	-	(28,115)	28,115	-
Crew Support Services	28,188	(5,560)	-	22,628
Outreach	12,030	(31,203)	19,173	-
Info, Advice and Support	37,239	12,384	-	49,623
ET and T	-	(21,247)	21,247	-
	77,457	(73,741)	68,535	72,251
TOTAL FUNDS	251,213	(70,648)	-	180,565

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,826	(42,733)	3,093
Restricted funds			
Crew Core	59,033	(87,148)	(28,115)
Crew Support Services	180,342	(185,902)	(5,560)
Outreach	16,580	(47,783)	(31,203)
Info, Advice and Support	163,302	(150,918)	12,384
ET and T	71,116	(92,363)	(21,247)
	490,373	(564,114)	(73,741)
TOTAL FUNDS	536,199	(606,847)	(70,648)

continued...

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

Crew Core - cover part salary costs for CEO, Services and Finance Officer, Operations Manager from February 2026, fee for quarterly management accounts production by Gibson McKerrell Burrows Limited, auditors and other core costs

Crew Support Services - Crew counselling service

Outreach - outreach, crisis intervention and welfare services

continued...

17. MOVEMENT IN FUNDS - continued

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

ET and T - provision of Emerging Trends and Training service

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

19. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.26 £	31.3.25 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(70,648)	22,803
Adjustments for:		
Depreciation charges	5,209	4,845
Interest received	(946)	(1,265)
Decrease in debtors	8,150	7,165
Decrease in creditors	(34,027)	(4,242)
Net cash (used in)/provided by operations	(92,262)	29,306

20. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25 £	Cash flow £	At 31.3.26 £
Net cash			
Cash at bank and in hand	256,051	(93,003)	163,048
	256,051	(93,003)	163,048
Total	256,051	(93,003)	163,048

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	99,414	70,762
Investment income		
Bank interest receivable	946	1,265
Charitable activities		
Performance-related grants	410,945	461,373
Other income from charitable activities	24,894	37,998
	435,839	499,371
Total incoming resources	536,199	571,398
EXPENDITURE		
Charitable activities		
Wages	363,469	343,861
Social security	32,648	26,442
Pension costs	16,010	15,760
Direct service costs	10,246	15,776
Travel and subsistence	4,699	5,848
Equipment hire	4,039	4,316
Staff training and supervision costs	12,487	5,482
Depreciation of tangible fixed assets	5,209	4,845
	448,807	422,330
Support costs		
Management		
Rates and water	3,825	3,289
Insurance	7,366	6,877
Light and heat	7,909	8,765
Telephone	3,251	4,946
Rent	21,960	17,532
Carried forward	44,311	41,409

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
Management		
Brought forward	44,311	41,409
Travel and subsistence	2,007	2,939
Staff training and supervision costs	152	259
Fundraising fees	21,600	21,600
Repairs and maintenance	44,474	25,814
Other office costs	9,406	14,278
Recruitment costs	1,817	730
	123,767	107,029
Governance costs		
Auditors' remuneration	6,600	6,600
Auditors' remuneration for non audit work	7,200	6,600
Legal and professional fees	20,473	6,036
	34,273	19,236
Total resources expended	606,847	548,595
Net (expenditure)/income	(70,648)	22,803