



ANNUAL REPORT 2024



OPEN is regulated by the Scottish
Charity Regulator (OSCR)



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CHAIR PERSONS REPORT

Emma Coutts - chairperson



This year has been an incredible journey! OPEN became an independent charity in July 2023 which has been an amazing achievement that I am proud to have been a part of. The board helped to write the constitution which was an exciting experience. My highlight of this past year has been our launch event in September 2023 in the Town Hall. At the launch event we invited a selection of adults and young people and we gave a presentation and introduced ourselves as the new trustees.

We are also looking forward to our first AGM in September 2024 and I hope to see you all there! A challenge we had this year was when we had to TUPE the staff and assets to the new organization as none of the trustees had ever done it before. Luckily we had the support and help of our mentors through this process..

We had a great opportunity in September and went down to visit Castlemilk Youth Complex, a youth-led charity based in Glasgow. When we were there me and two members of staff gave a presentation about what we do as a charity. It was great to meet another youth-led charity and see what they do that we never thought about.

I cannot express how proud I am to be able to say that I am the first Chairperson of OPEN. When I first became Chair of OPEN I was scared that people wouldn't take me seriously due to my age but I have been happily surprised by everyone. I want to heavily thank our funders, staff, volunteers, members and everyone who has helped us through this journey for the immense support. I also want to give a special thank you to all my fellow board members and staff for their pure dedication and passion for what we are doing, I could not ask for a better team. OPEN wouldn't be where it is now without all of your help!

OPEN'S STRATEGY

OPEN's vision is to make Shetland a place where young people thrive



Our ambition is to cultivate a youth-led environment in Shetland where young people can thrive. Embracing a holistic approach, we aim to address the challenges faced by young people and establish a comprehensive framework for positive change. We highly value collaborative relationships and are committed to working together.

What we want to achieve:

Shetland's young people feel more connected, valued, and heard on issues that matter to them

Systems policy and practice better reflect the priorities of Shetland's young people



Shetland's young people have influence through leadership roles and partnership working

Young people are informed and empowered to develop strength and wellbeing

OPEN's values are grounded in the guiding principles that define who we are, these values are the essence of OPEN, shaping our vision and driving for change:

Diversity: Embracing diverse perspectives fuels our creativity and adaptability

Supportive: Using a person-centred approach to tailor solutions to individual needs

Inclusive: Fostering a culture of inclusivity and valuing the worth of every individual

Compassion: Creating a supportive environment where everyone can thrive

Trust: Transparency, honesty and accountability guide our actions

Innovation: Pioneering innovation to challenge the status quo to inspire progress

Charitable Purpose

The advancement and promotion of youth-led community action, education, welfare and holistic development of young people, with a particular emphasis on young people aged 12-25 and living in Shetland.



Registered SCIO SC052681

OPEN is regulated by the Scottish Charity Regulator (OSCR)



OPEN BOARD

OPEN Board of trustees consists of young people aged 16-29 who are responsible for the governance of the organisation. They meet monthly to discuss the direction of OPEN and make decisions about the work that we do.

Structure, governance and management

OPEN Board gained charitable status from OSCR on the 13th July 2023. OPEN's constitution is the governing document.

OPEN started with 7 declared trustees, 3 new trustees have joined the board since July 2023, with one trustee (Callum Cheyne) stepping down in February 2024.

Trustee recruitment and appointment is carried out at OPEN's Annual General Meeting, with systems in place that allow for new trustees to be voted onto the board throughout the year by the OPEN Board of Trustees.

Trustees have completed training in:

- Governance and being a committee member
- Leadership skills
- Being an employer
- Financial management
- Child protection

Alongside training the board have regular 1-1 support from the staff to discuss their personal development and see if there are any areas they would like to focus on progressing or need any additional support.

OPEN Board - Mentors:

- Ingrid Webb, Service Manager, Relationship Scotland, Shetland
- Anita Jamieson, Executive Manager, Housing, Shetland Islands Council
- Shayne McLeod, General Assistant and experienced committee member

We are very grateful to the mentors for volunteering their time to offer guidance and support, especially through the TUPE process and transition to independence. If anyone over 30 is interested in becoming a mentor please contact Jess to find out more.



MEET THE BOARD

**EMMA
COUTTS**

Chairperson



Founder - Trustee 25/5/23

**CHLOE
PATON**

Co-Treasurer



Founder - Trustee 8/6/23

**STEPHANIE
THOMPSON**

Co-Treasurer



Founder - Trustee 8/6/23

**GEORGE
REED**

Vice Chairperson



Founder - Trustee 8/6/23

**JESSICA
FALCONER**

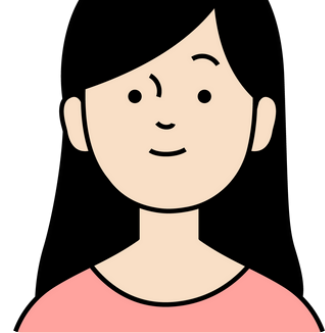
Co-Secretary



Founder - Trustee 7/6/23

JESS HATCH

Co-Secretary



Founder - Trustee 8/6/23

**AKIRA
FOSTER**

Trustee



Joined 20/2/24

**EVAN
PALMER**

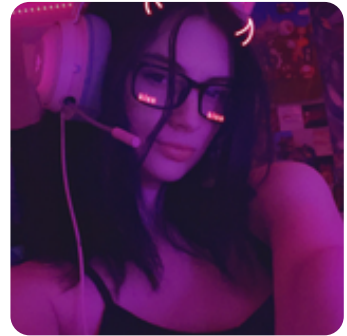
Trustee



Joined 20/2/24

**JAMES
SEMPL**

Trustee



Joined 31/10/23

OPEN TEAM

UNA MURRAY

Project Coordinator



"To be a leader you have to follow."

WAYNE LEASK

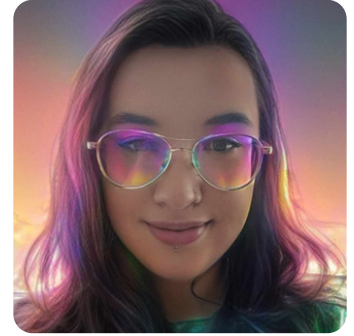
Development Worker



"It matters not what someone is born, but what they grow to be."

MARIEL LEASK

Youth Worker



"A flower does not think of competing with the flower next to it. It just blooms."

SHANNON BOSTON

Peer Research Development Worker



"We have the power to shape our own destinies, to fight against unjust and oppressive norms."

JESS CARLYLE

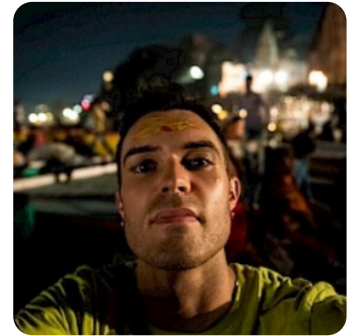
Organisation Development Lead



"May the flowers remind us why the rain was so necessary"

SAUL DAY

Project Coordinator



"OPEN will continue to push the boundaries of young people's participation and leadership."

TALITHA LEE

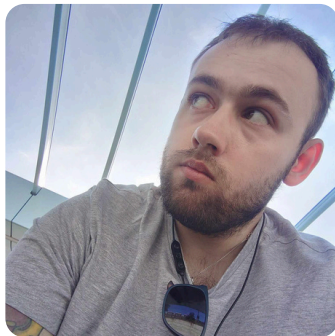
Trainee Youth Worker



"My experience with OPEN has shaped my journey in amazing ways"

ALEX TRESADERN

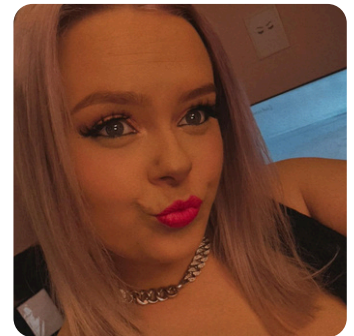
Youth Information worker



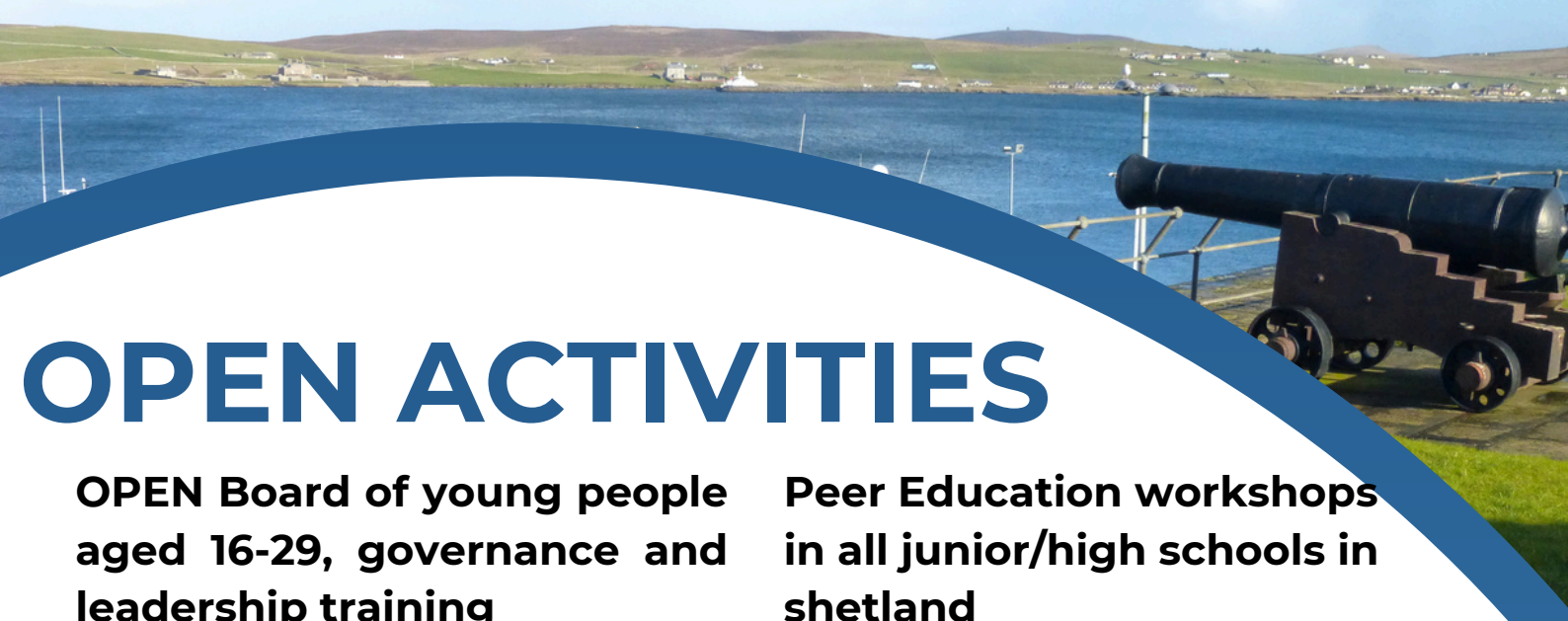
Alex was our Time2Shine leader 2023 and is now a full time CAB energy advisor. Well done Alex!

JOHAN TAIT

Youth Worker



Johan was our Youth Worker. She is now Admin Worker with the NHS. Well done Johan!



OPEN ACTIVITIES

OPEN Board of young people aged 16-29, governance and leadership training



Peer Education workshops in all junior/high schools in shetland



OPEN Peer Mentoring providing one-to-one support and guidance to help mentees achieve their goals



Peer Research Project, Youth-Led community action



Da Cafe - a space for young people in our community





PEER EDUCATION

Meetings

The purpose of the Peer Education Meetings is to provide training to volunteers, provide an opportunity to connect professionals with young people and enable the design and development of issues-based workshops to be delivered with other young people in Shetland.

Harm Reduction Training Programme

- Alcohol and Drugs
- Online Safety and Child protection
- Sexual Health and Relationships
- Mental Health and wellbeing

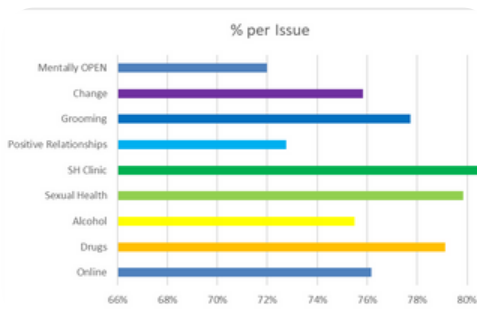
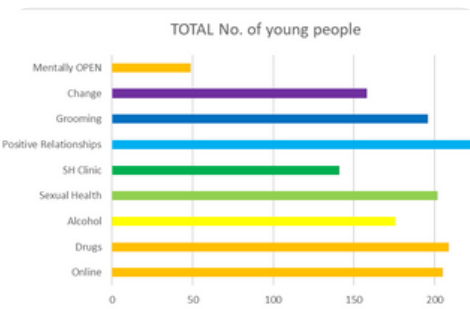
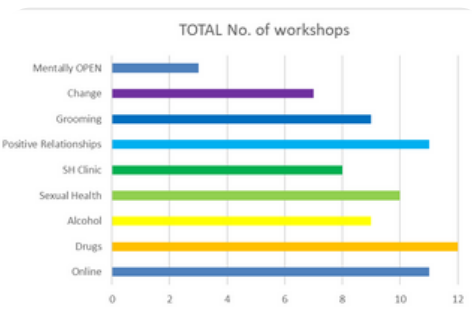
Consultation Taken part in

- Alcohol and Other Drugs Peer Research
- Ideas Fund - how to consult with Young People
- Health Improvements: better mental health for all
- RSPB: Species on the Edge youth-led planning session
- Sexual Health in Rural Communities - Edinburgh Uni & UHI
- Aspirations, Interests and creative pursuits peer research.
- Young People's Health App - Edinburgh Uni
- No Knives Better Lives: Violence Prevention



Saltire Awards

This year we have had 43 young people volunteering with OPEN, and in that year the young people have acquired a phenomenal 1856 hours. This amazing number of hours contributed towards the successful running of the project equates to over £24,000 if they were paid the living wage!



* Mental Health workshop numbers are down for this year as the AHS are running See Me, See change programme in its place. OPEN are developing a new workshop to compliment this new programme in schools.

PEER EDUCATION (CONTINUED)

Workshops

OPEN runs a wide variety of issues-based workshops with young people in all 7 of the junior/high schools in Shetland. OPEN also delivers these workshops/training with any other young persons group in Shetland.

Workshops developed

- Child Protection - reviewed with Adult and Child Protection representatives (Kate Gabb, Audrey Edwards, Rona MacIntyre)
- Addiction

This year OPEN had the privilege of working with the Forward Directions Group in the Eric Gray Centre on Positive Relationships

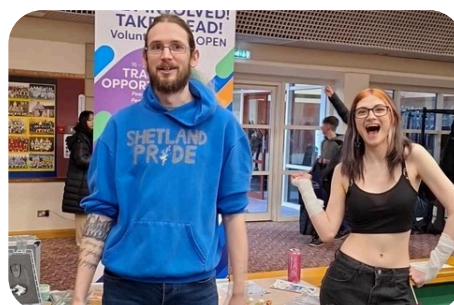
Schools Delivery Programme:

- S1: Online Safety
- S1: Child Protection
- S2: Drugs
- S2: Alcohol
- S3: Sexual Health
- S3: Positive Relationships
- S3: Sexual Health Clinic
- S4: Mental Health
- S4: Change



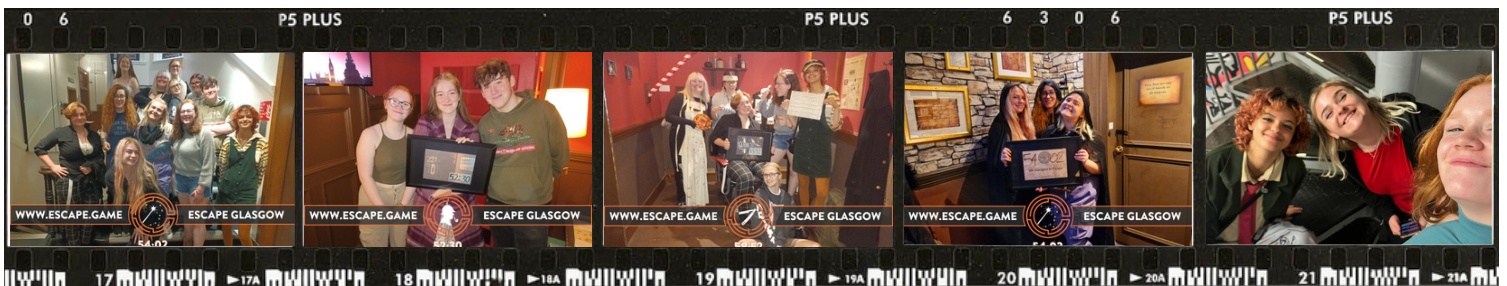
Local Opportunity Events

OPEN takes part in several opportunity events in Shetland to raise the profile of the charity and to recruit more young people. This year we have attended the Local Opportunities Event, the Youth Philanthropy Initiative in the AHS, and the S6 Getting Involved Event.



OPEN RESIDENTIAL

In September last year, 11 of OPEN's volunteers went on a residential to Glasgow to visit the Castlemilk Youth Complex. The purpose of the visit was to share our learning as Youth-Led organisations. We both shared our development as projects and delivered individual workshops to each group. The young people were incredibly thankful for the opportunity to meet with Castlemilk and work together. OPEN came away from the trip with so many ideas for our own space and things to improve our development.





PEER MENTORING

What is Peer Mentoring

The Peer Mentoring Programme supports and trains young people aged 16-25 to become peer mentors to in turn, provide support and guidance for 14-21 year olds that are care experienced, criminal justice experienced, at risk of exclusion, or just need a bit of support. The Mentors and Mentees are matched together based on sharing similar backgrounds, experiences and interests. The young people build a meaningful and trusting relationship to support the mentee in developing a positive pathway.

Recruitment and Training

This year we have recruited and delivered induction training to 4 new young people to become confident Peer Mentors. This training covered learning the theory behind the mentoring approach, while also practising their mentoring skills, such as active listening, and boundaries within their mentoring relationships.

Mentoring Relationships

This year we have had 71 mentoring sessions with 5 mentoring relationships. These mentoring sessions were taking place weekly or Bi-Weekly. Some of the mentee's goals were:

Applying for work, looking into University courses, building their confidence, and helping with name changes by deed poll. One of the additional benefits we saw for mentees was having a safe space to chat over day-to-day personal issues or concerns.

Some of the mentoring relationships were set up through Da Café with mentors spending time chatting with the people, building up the relationships naturally, before transitioning them into mentoring.

“ ... it feels safe to be volunteering here ”

“ OPEN is a unique place where so many people are in one room from different backgrounds but everyone feels like they can share their opinions ”

“ I like everything about it [mentoring], it feels like you're doing something important. ”

SPACE PROJECT

Da Café

OPEN has had an INCREDIBLE year in Da Café with an amazing 2325 young people through the doors.

Our young people have spent an incredible £6339.40 on refreshments showing that it is well needed. OPEN spent £3339.40 on refreshments for the attendees, with the iced lattes and hot chocolates being a firm favourite. Our local community have matched our contribution with a mind-blowing total of £3000 to this project through a Pay-it Forward scheme that we run in partnership with the Olive Tree. For three months OPEN tested out providing free soup for young people, in partnership with the catering department of the SIC.

Through the space we have had 4 mentoring relationships created. OPEN have been seeing increasing amount of supportive one-to-one conversations between young people and staff members. This is evidence that we are undoubtedly providing a safe, respectful space for Shetland's youth.



Spaces Development

OPEN has spent the past year looking into developing the space project. With Da Café being such a success, OPEN is looking to expand to more nights and test out different spaces.

In April 2023 OPEN volunteers went on a sponsored walk raising funds towards Da Café while also looking out various spaces that they thought would best fit our needs.

On the walk, we covered existing spaces to see what their thoughts were around them and how we could potentially work in partnership with other organisations.

OPEN has been in communication with Youth Services about The Hub, and Mareel about their café. We tested out using Mareel for a few weeks and the young people liked the space but it couldn't play our own music or make it our own.

OPEN is finding it difficult to find premises to lease as most spaces available are up for sale, but we are working with our young people to create a business plan to take their vision forward.



PEER RESEARCH

The Alcohol and other Drugs Peer Research Project

The Alcohol and other Drugs project ran from July 2022 to October 2023, the aim of this project was to understand young people's perceptions of alcohol and other drug culture. The aim of the research was not to ask what young people were taking but to understand why a young person would choose to use alcohol or drugs.

Approximately 215 young people have been involved in providing responses.

Ideas for change suggested by young people to improve Shetlands alcohol and drug culture:

- Change is needed to normalise asking for help and to reduce stigma
- More access to diverse ranges of support and education to reduce the appeal of alcohol and other drugs.
- The need for diverse opportunities to provide more choices for young people and the need for positive mentors to model these lifestyle choices
- Open and honest conversations in families, relationships and communities

The alcohol and other drugs project was concluded in October 2023, with the findings being shared with young people and our volunteers before we shared the findings with strategic partners:

- Shetland Alcohol & Drugs Forum
- Shetland Children's Partnership
- Senior Management Team at Anderson High School
- Senior management Team Children's services

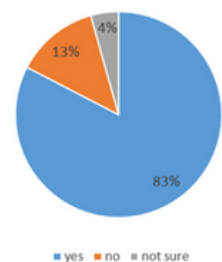
Participative Democracy Certificate

Two members of the Peer Research team completed their participatory democracy certificate by conducting their own pieces of research that fed into the final report. One volunteer circulated a digital survey with their peers, see pie chart for findings.

Another volunteer made a question box where they asked their peers to take a piece of paper with a question on it and post their answers in the box.



Do you think peer pressure is a problem for young people your age?





Alcohol and other Drugs working group.

A live working group is being set up to action the ideas for change that came from the alcohol and other drugs project.

Denise Morgan Chief Social Work Officer approached OPEN to set up a live working group made up of young people and key stakeholders. The aim of this group is to support and create change within Shetlands alcohol and other drug culture guided by the priorities from the alcohol and other drugs project. This is valuable partnership work, even more so as this method is innovative, working equitably between young people and professionals to create the conditions to improve Shetland culture.

Ideas Fund and the Community Knowledge Matters Network

OPEN works in partnership within the Ideas fund and Community Knowledge Matters networks:

- Steering group
- Participatory ethics working group
- Co-priority survey working group
- Community of practice

The Ideas Fund Published a [Q & A interview](#) with OPENs Peer Research Development worker on how community research is improving understanding of youth mental health in Shetland.

OPEN Peer Researcher has written blogs for [YouthLink Scotland](#) and the [Social Research Association](#).

Aspirations, Interests and Creative Pursuits

OPENs board of young people are an integral part of Peer Research Teams operating as sub groups of the board. In January 2024, the board decided that the next peer research project should be on young people’s “Aspirations, Interests and Creative Pursuits” based on OPEN’s previous research initiatives.

The purpose of this project is to understand what opportunities young people in Shetland feel would enrich their lives if they were available in Shetland.

The research methods the Peer Research team are using for this project to date are:

- Interviews
- Rich Picture Focus Groups
- Focus Groups - traditional format.



The Aspirations, Interests and Creative Pursuits Peer Research Team currently has seven members. The Peer Research Team’s role is to guide the projects direction, conduct independent research as well as opportunities to note take in Focus Groups. The Peer Research Team helps analyse the findings and feed into the final report with any independent research they have undertaken.

IDEAS FUND - IMPACT OF PEER RESEARCH

OPEN BOARD - RESEARCH TEAMS

OPEN Board designed a governance structure to embed peer research methodology. Research teams operate as sub groups of the Board, with young people and decision makers working together to share experience, data and knowledge to improve outcomes for young people, supported by Jennifer Russell, Anderson Solutions and Amy Calder, YouthLink Scotland.

ADDITIONAL RESEARCH PROJECTS

As a result of building our expertise in research, we have undertaken:

- Research for Children's Services to inform their Directorate plan
- Engagement work for National Suicide Prevention Youth Advisory Group, 2024
- Research project examining positive masculinity called Imagine A Man

IMPACT ON YOUNG PEOPLE

Our research activities have given young people the chance to prioritise topics of importance to them and to feel listened to. Furthermore, the reaction our research has received suggests changes will occur that all young people in Shetland might benefit from.

IMPACT ON DECISION MAKERS

Decision makers have been keen to listen to young people's voices. The projects have strengthened strategic partnerships and we want to build on this success to develop new ways of working together, leading to tangible change and improve outcomes for young people.

The collaboration between OPEN, YouthLink Scotland, and Anderson Solutions has brought a unique combination of expertise and experience together. We want to continue exploring what can be achieved together, develop ideas, work more effectively with partners, and test and implement ideas that create lasting change.

- Embed an ethical rights based approach that supports researchers practice.
- Develop OPEN's internal research policies and practices.



STRATEGIC PARTNERS

OPEN advocates that young people are consulted at the highest level on issues that impact them. OPEN endeavour to enable young people to have the confidence and skills to influence and engage at a strategic level and drive transformative change in service design and delivery. In turn, young people will directly influence systems, policy, and practise, to meet identified needs and priorities.

OPEN’s strategy, vision, values and approach aims to rebalance power to communities and support them to make change.

Working Group

An outcome from the Alcohol and Drugs Peer Research Project is the formation of a working group made up of young people and key stake holders/decision makers in the community. Working together to create actions for change identified from the research project.



Influence decision makers

Peer Research staff and volunteers have made 5 presentations to share the findings from the peer research projects with strategic partners to influence change.

Strategic

Forums/Partnerships

OPEN staff and volunteers have attended 54 strategic meetings this year with local and national partners.

Local partners :

- Voluntary Action Shetland
- Third Sector Forum
- Shetland Children’s Partnership
- Shetland Public Protection Committee (SPPC)
- Shetland Islands Council, Children’s Services, Community Development, Youth Services
- NHS Shetland
- Shetland Alcohol and Drugs Forum/Partnership
- Digital Safety and Child Exploitation Online Protection, SPPC
- Shetland Sexual Health BBV Strategy Group, NHS

National partners:

[YouthLink Scotland](#)

[Anderson Solutions](#)

[Ideas Fund](#)

[Community Knowledge Matters](#)

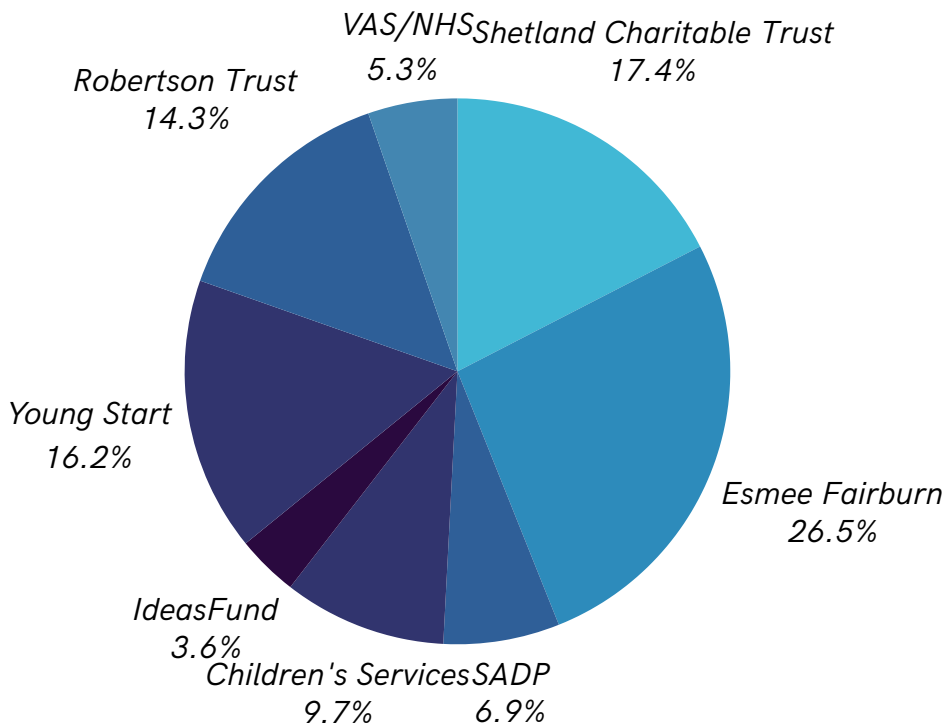
[Children in Scotland](#)

[Rank Foundation](#)

THANK YOU TO OUR FUNDERS

OPEN strives to match local funding with national funding, increasing the funding available for youth-led services in Shetland

Current funding: 40% local / 60% national



OPEN's statement of the charity's policy on reserves:

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. They have established a policy whereby the unrestricted funds held by the charity should be between 3 to 6 months of expenditure. However, the trustees recognise this sum may only be achieved by building on reserves through operating surpluses that may be subject to funder grant condition restraints.





THANK YOU TO ALL OUR VOLUNTEERS & SUPPORTERS

Saltire Awards 2023



with Special thanks to Helen Budge



We would like to take this opportunity to say a special thank you to Helen Budge, Director of Children’s Services for her ongoing support for OPEN. We wish you well in your retirement and will be eternally grateful for all you have done for young people in Shetland.

Approved by OPEN Board
Chairperson - Emma Coutts
Monday 27th May 2024

Emma Coutts

CONTACT US :

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-  openproject@shetland.org
-  www.openshetland.co.uk
-  Market House, 14 Market Street,
Lerwick, Shetland. ZE1 OJP



OPEN is regulated by the Scottish
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Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	11	23		31	03	24

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	3	24			27	
Legacies					-	
Grants	2,587	80,115			82,702	
Receipts from fundraising activities					-	
Transfer from VAS	6,417	72,443			78,860	
Income from investments other than land and buildings	1,859				1,859	
Rents from land & buildings					-	
Gross receipts from other charitable activities	6,890				6,890	
					-	
A1 Sub total	17,757	152,582	-	-	170,340	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	17,757	152,582	-	-	170,340	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	78,603				78,603	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	78,603	-	-	-	78,603	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	78,603	-	-	-	78,603	-
Net receipts / (payments)	(60,845)	152,582	-	-	91,737	-
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(60,845)	152,582	-	-	91,737	-

Section B Statement of balances


Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	-				-	
	Surplus / (deficit) shown on receipts and payments account	91,737				91,737	
	Petty Cash	204				204	
						-	
	Cash and bank balances at end of year	91,941	-	-	-	91,941	-
	(Agree balances with receipts and payments account(s))	152,582	- 152,582	-	-	-	-

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
	Total		-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Total		-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
	HMRC		4,198	
	Total		4,198	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
	Total		-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		Stephanie Thompson	15.8.24

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Restricted funding for various specific projects, unrestricted funds to support any project or general running costs. Donations dependant on donor.

C2 Grants

Type of activity or project supported	Individual / in s titu tio n	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) x

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) x

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current per iod to nearest £	Total last period to nearest £
Anonymous	3				3	
Da Café		24			24	
					-	
Total	3	24	-	-	27	-
	-	reference	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current per iod to nearest £	Total last period to nearest £
SIC Childrens Services		9,049	9,049	
Time to Shine		40	40	
SCT		16,050	16,050	
SDAP		827	827	
ESME		50,000	50,000	
VAS FASD		10,000	10,000	
			-	
Total	-	85,966	85,966	-
	reference	reference		-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current per iod to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current per iod to nearest £	Total last period to nearest £
Wages Research		68,027			68,027	
Board Costs		3,112			3,112	
Training School		56			56	
Delivery Open		36			36	
Meetings Da Café		900			900	
Management Costs		210			210	
Project overheads		850			850	
ICT Petty Cash		300			300	
Transfer MISC		1,623			1,631	
	7	1,460			1,460	
					200	
	200				338	
	338				1,484	
	1,484				78,603	
Total	2,030	76,573	-	-	78,603	-

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts								v2
Report to the trustees/members of Registered charity number	OPEN SCIO							
On the accounts of the charity for the period	SC052681							
Set out on pages	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	11	23		31	03	24	
							(remember to write in pages)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act ('the Act 2005') and the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 regulations'). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.</p>							
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.</p>							
Independent examiner's statement	<p>In connection with my examination it has come to my attention that accounting records were not regularly written up during the year and in this respect were not sufficient to show and explain the charity's transactions in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations.</p> <p>In the course of my examination, no other matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>No other matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>							
Signed:						Date:	20.08.24	
Name:	Wendy Hand							
Relevant professional qualification(s) or body (if any):								
Address:	Market House							
	14 Market Street							
	Lerwick							
	ZE10JP							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.