

# The WHY Project

Scotland · Charity number SC049493

## Details

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Known as	The Wee Haven Youth Project
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2019-07-29
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address**  
Gate 55  
55 Sighthill Road  
Edinburgh  
EH11 4PB

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of citizenship or community development', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

**What the charity does:** The WHY Project is a community-based youth work charity supporting children and young people in South West Edinburgh. We provide safe, welcoming spaces where young people can have fun, build confidence and develop positive relationships. We deliver weekly youth clubs, holiday programmes, trips and one-to-one support, alongside volunteering and leadership opportunities. Our approach is relationship-based and shaped by the needs and voices of young people. We also work closely with families, schools and local partners to provide early support, reduce isolation and create positive pathways, helping young people build skills, resilience and a sense of belonging within their community.

**Beneficiaries:** 'Children or young people'

**Objectives:** 4 Purposes The organisation's purposes are: 4.1 To deliver recreational activities with the object of improving the conditions of life for young people in the South West of Edinburgh by providing open access, safe and fun environments through our 'Wee Havens' to nourish bodies and minds. We will support young people to develop positive relationships, build life skills while improving their confidence and self-esteem through the provision of education, support and access to resources. 4.2 To encourage participation regarding issues which effect the local and wider community such as health and well-being, safety, the environment and public space, we want young people to have a voice and help to shape the future. 4.3 To provide employment, training and voluntary opportunities for people from the local community to enhance the youth work programme.

## Geography

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- **Main operating location:** City of Edinburgh
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£81,468	£71,224	-	3
2024-06-30	£83,846	£114,884	-	6
2023-06-30	£107,994	£112,390	-	6
2022-06-30	£92,988	£65,904	-	6
2021-06-30	£46,070	£17,406	-	9

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# Accounts

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## **Independent Examiner's Report to the Trustees of The WHY Project**

### **Report of the Independent Examiner**

#### **Charity Information**

**Charity Name:** The WHY Project

**Scottish Charity Number:** SC049493

**Year Ended:** 30/06/2025

#### **Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

#### **It is my responsibility to:**

- Examine the accounts under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.
- Follow the procedures laid down in the General Directions given by OSCR.
- State whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with OSCR's guidance for independent examiners. This includes a review of the charity's records and consideration of whether:

- The accounts are consistent with the charity's records.
- The accounts comply with the relevant legislation.
- The accounts have been prepared correctly in accordance with the applicable financial reporting framework.

An independent examination is less extensive than an audit and does not require forming an opinion on whether the accounts show a 'true and fair view'.

## Independent Examiner's Statement

In the course of my examination, no matter has come to my attention which gives me cause to believe that in any material respect:

- Proper accounting records have not been kept.
- The accounts do not comply with the Charities Accounts (Scotland) Regulations 2006.

## Reserves Position

During the period July 2024 to June 2025, the charity experienced a challenging funding environment which resulted in a reduction in financial reserves. Throughout this period, Trustees made a considered decision to prioritise continuity of service delivery, ensuring young people continued to receive consistent, high-quality support despite financial pressures.

As an organisation with low fixed costs and limited overheads, this approach was assessed as proportionate and manageable. However, current reserves are below the level the Trustees consider appropriate for long-term financial resilience.

The Board has therefore agreed a structured plan to rebuild reserves over the coming financial year in order to strengthen sustainability and enhance funder confidence.

## Independent Examiner's Details

**Name:**

**Qualification:**

**Supervised and signed of by:** Barbora Hovorkova (AAT Level 4, MAAT, CIMA)

**Company:** Red Viking Finance Limited

**Address:** 20/8 Balfour Place, EH65DW

**Date:** 27.02.2026

**Signature:** *Kat Jordanova*