

RETUNE (SCIO)

SCOTTISH CHARITY NO. SC047291

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2025

RETUNE (SCIO)

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2025

	Page
Trustees' Annual Report	1 - 6
Independent examiner's report on the accounts	7
Receipts and payments account	8
Statement of balances	9
Notes to the accounts	10 - 12

RETUNE (SCIO)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees have pleasure in presenting their annual report together with the financial statements and the independent examiner's report for the year ended 31 March 2025.

Reference & Administrative Information

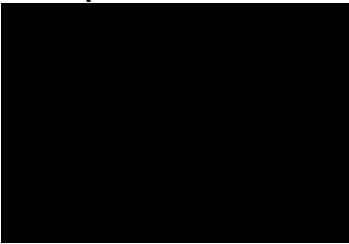
Charity Name

ReTune (SCIO)

Charity Number

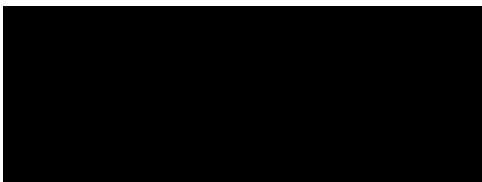
SC047291

Principal office



Trustees

The trustees of ReTune (SCIO) are responsible for the general control and management of the charity. The trustees who served during the year under review until current is:



aminer



EA Independent Ltd
5 South Charlotte Street
Edinburgh
EH2 4AN

RETUNE (SCIO)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Structure Governance & Management

Legal status and founding document

ReTune (SCIO) is a Scottish Charitable Incorporated Organisation (SCIO), regulated by a written constitution. ReTune was registered on 30 March 2017.

Recruitment and appointment of Trustees

Trustees are elected at the AGM or are co-opted in line with the constitution.

Organisational Structure

Day-to-day management of ReTune is carried out by the charity manager with strategic direction by the trustees.

Objectives & Activities

Purpose and principal activities

ReTune has been established and carries out activities for the following objects:

- To advance education through the promotion of fine woodworking among people within the veteran and veteran family community, in particular developing a personal development plan, by teaching individuals to play musical instruments, read music, and through the maintenance, repair and construction of stringed instruments;
- To promote personal advancement with further education and employment.
- To advance education through the provision of teaching, training and coaching skills and providing training and workshops;
- To relieve the needs of ex-service personnel who suffer from isolation or have been in the criminal justice system.

Achievements and review of the year

Craig Ferguson – Chair Report: 2024/2025

Our Charity was established to provide a 2-platform activity that advance the social needs, health and wellbeing of men and women of all ages and backgrounds living within Glasgow areas.

We aim to achieve this within the immediate and the surrounding area by: -

- Creating, developing and maintaining a safe and skill-based activity,
- Offering a range of opportunities for participants to meet and undertake creative, physical, purposeful and recreational activities of Instrument construction
- Reducing isolation of participants thereby contributing to their physical and mental wellbeing
- Developing the capacity of participants to enable them to share their skills and knowledge with others in the community
- Engaging in a move on approach manual
- Our main activities throughout the year in support of our aims and objectives are centred on: -
 - Developing and maintaining our workshop at 43 Conisborough Rd Easterhouse, with set group opening hours to promote social and skills interaction between Participants from all backgrounds.
 - Opening hours are Monday, Tuesday, Wednesday, Thursday and Friday 9.30am-3pm (Evening openings on Thursdays when identified need)
 - Creating training and mentoring opportunities for attendees acquisition of skills e.g. woodworking, Machine and software design

First and foremost, I would like to begin by expressing my sincere thanks to our manager, volunteers and trustees for their important input, tutoring and commitment again this year.

RETUNE SCIO is a registered charity whose main aim is the advancement of the health and well-being of adult men, from the age of 18, from all backgrounds and living within Greater Glasgow area. This serves to reduce the isolation of attendees in the area, contributing to their physical and mental wellbeing and develop the capacity of members to share their skills and knowledge with others in a safe and friendly environment.

RETUNE (SCIO)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

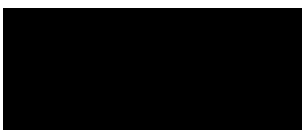
During another very busy year, RETUNE has thrived and referrals for our service and activity are at an all-time high. With this we had discussed and decided that there is a new structure to our operation and over the year 3 new groups were set up allowing for a different pace and that presenting issues are localised to the groups best set up to address these areas. Our key skill set is to teach the construction of musical instruments (Guitars) and to engage in a personal development manual that directs a move on and address isolation issues that are directly linked to each person's reason for attending.

Working with as many partners as we do, though most refer to RETUNE, they do not have a funding source identified from them. This has been in or thoughts and discussions as how we can lead to more successful outcomes and attendance for all involved. At this time we have only one staff member David, who is a qualified luthier with a long background in cognitive behaviour and work practice in this. It has been very difficult to identify other volunteers with both skill sets. As a Social Prescriber an alternative activity to our core function which is breaking the cycle of isolation. The social prescribing approach is ongoing as still requires additional consultation with our attendees and referring organisations.

A step back this year was agreed to reduce the promotion for attendance through invites to organisations within greater Glasgow, and more reflect on, and take on board that our staff and volunteers have worked very hard to hone their skills within woodworking and personal development for those that attend. Our aims and objectives remain exactly the same for participants but we had to allow the new structure to evolve as this is a pilot structure with very specific areas of referral involved.

In all the year went well and being able to place within target groups has been successful, this has enabled varying month to month achievements for attending where prior to this the mix in all in one group had individuals working at a different pace – where others leapt ahead on schedule of work manual, those within other areas of referral did not have physical and mental abilities to work to a set pace. In all a successful new structure which will roll onto next year.

Development and possible roll out into other areas is always in discussion, all is dependent on what funding is identified for the coming year/s.



RETUNE (SCIO)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Gavin Livingstone – Secretary Report: 2024/2025

I am a retired teacher of Mathematics and Computing with some 42 years' experience of educating 12–18-year-olds. My musical experience stretches over 50 years, and I also offer electrical skills to the Retune project

Workshop attendance has increased steadily with 28 individuals attending for 9-month instrument construction and CBT development course, we had also introduced a short-term machine operation course using the workshop on a 6-week term.

RETUNE Activities

In 2024/25, the project continued to focus on stringed instrument construction though a growing demand for machine, hand tool and computer software instruction was met by the volunteers made up from previous individuals who expressed an interest to stay on to pass on skills learned.

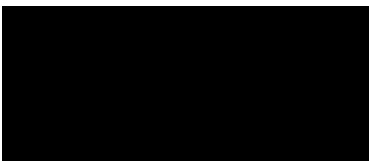
As well as attending to volunteer on skills tutoring my role as secretary was to arrange and minute meetings with committee roles laid out, a very busy year with 2 full meetings arranged for full clarification of how RETUNE was progressing and several workshop/attendants meetings to discuss progress, no identified issues presented by workshop users and progress steady on projects.

RETUNE continues to address inclusion with my role developing into identifying local volunteer roles to access as well as registration for skills Scotland as outside activities and further training.

Continuing PROJECT AIMS

These are as follows:

- To continue with the identified target groups
- Encourage attendance and research into activities outside workshop
- Signpost and identify information/organisations of other agencies to continue with issues of isolation to be addressed
- An AGM will be held, to elect a new committee.



RETUNE (SCIO)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Financial Review

Results for the year

Total receipts for the year were £47,870 (2024: £40,625) and total payments for the year were £46,843 (2024: £41,887). This gives a net surplus in the year of £1,027 (2024: net deficit £1,262). Fund balances at 31 March 2025 are £2,676 of which £1,869 is restricted funding.

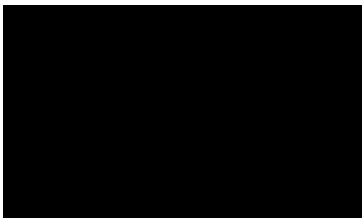
Reserves

ReTune's reserves policy takes into account the need to manage ongoing costs and contingencies, including unexpected needs, day to day operational costs, responding to changing funding climate, and ensuring commitments are met. The reserves are held as unrestricted funds. As at 31 March 2025, unrestricted funds are £807. The trustees consider the unrestricted funds held are sufficient given project funding in place for 25-26 but are looking to source alternate means.

Trustee remuneration and expenses

Trustees do not receive remuneration or expenses in connection with their role as Trustee of the charity.

Approved by the Trustees on 15 December 2025 and signed on their behalf by:



RETUNE (SCIO)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RETUNE SCIO

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 8 and 9 and the related notes on pages 10 to 12.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the 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.

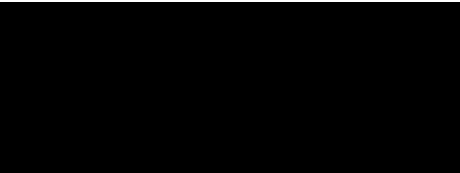
Basis of Independent Examiner's Statement

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 view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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15 December 2025

RETUNE (SCIO)

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Receipts					
Grants and donations	2	572	47,298	47,870	40,625
		<u>572</u>	<u>47,298</u>	<u>42,870</u>	<u>40,625</u>
Payments					
Charitable activities	3	-	46,843	46,843	41,887
Total payments		<u>-</u>	<u>46,843</u>	<u>46,843</u>	<u>41,887</u>
Net receipts/payments before transfers		572	455	1,027	(1,262)
Transfers		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Surplus / deficit for the year		<u><u>572</u></u>	<u><u>455</u></u>	<u><u>1,027</u></u>	<u><u>(1,262)</u></u>

The Notes on page 8 to 10 form part of these financial statements

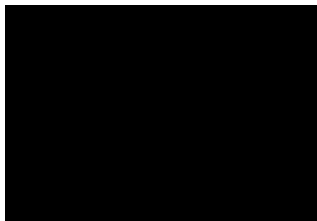
RETUNE (SCIO)**STATEMENT OF BALANCES
AS AT 31 MARCH 2025**

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Fund balances at start of year		235	1,414	1,649	2,911
Surplus for the year		572	455	1,027	(1,262)
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2025	5	807	1,869	2,676	1,649
		<hr/>	<hr/>	<hr/>	<hr/>
Bank and cash balances represented by:					
Bank account at start of year		235	1,414	1,649	2,911
Net receipts and payments in year		572	455	1,027	(1,262)
		<hr/>	<hr/>	<hr/>	<hr/>
Bank account at 31 March 2025		807	1,869	2,676	1,649
		<hr/>	<hr/>	<hr/>	<hr/>

Creditors

	£	£
Independent examination fee	400	400

The accounts were approved by the Trustees on 15 December 2025 and were signed on its behalf by:



The Notes on page 8 to 10 form part of these financial statements

RETUNE (SCIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of accounting

The accounts are prepared on a Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Statement of Receipts and Payments is a summary of all money received and paid by the Charity during the financial year. No adjustments have been made for income due not yet received, or for expenditure incurred not paid by the end of the year.

VAT

The Charity is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

Taxation

The SCIO is accepted by HMRC as a Charity under Section 521 to 563, Income Tax Act 2007, and accordingly no provision is required for taxation on surpluses.

Resources expended

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

Restricted funds

The charity holds restricted funds representing funds donated specifically for a certain activity. The income and expenditure relating to each restricted fund is accounted for separately.

2. GRANTS AND DONATIONS

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Community Fund - lottery	-	34,172	34,172	35,005
Robertson Trust	-	10,000	10,000	-
Glasgow City Council	-	3,126	3,126	-
Turcan Connell	-	-	-	5,000
Other donations	572	-	572	620
	<hr/> 572	<hr/> 47,298	<hr/> 47,870	<hr/> 40,625

RETUNE (SCIO)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

3. PAYMENTS ON CHARITABLE ACTIVITIES

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Staff costs	-	32,133	32,133	28,319
Equipment, materials, volunteer costs	-	6,952	6,952	4,448
Property costs	-	4,666	4,666	6,433
IT and telephone	-	453	453	969
Insurance	-	1,002	1,002	650
Administration costs	-	191	191	72
Accountancy	-	1,046	1,046	596
Independent examination	-	400	400	400
	-	46,843	46,843	41,887

The fee for the independent examination for the year ended 31 March 2025 is £400 and is included in the statement of balances.

4. TRUSTEE EXPENSES

Trustees received no remuneration or expenses during the year (2024: £nil).

5. FUNDS

	At 1 April 2024 £	Receipts £	Payments	Transfers £	At 31 March 2025 £
Unrestricted funds					
General fund	235	572	-	-	807
Restricted funds					
Community Fund	1,414	34,172	(35,586)	-	-
Robertson Trust	-	10,000	(8,131)	-	1,869
Glasgow City Council	-	3,126	(3,126)	-	-
	1,414	47,298	(46,843)	-	1,869
Total funds	1,650	47,870	(46,843)	-	2,676

Nature and purpose of Funds

Unrestricted funds:

General Fund has no restriction and is administered on a discretionary basis by the trustees in line with the objects of the SCIO.

RETUNE (SCIO)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Nature and purpose of Funds continued

Restricted funds:

The Community Fund is the final year funding of a three-year grant from the National Lottery Community Fund. It is to cover a workshop manager, volunteer expenses and overheads and was fully spent in the year.

The Robertson Trust fund supported the workshop manager, material and general running costs. The balance will be spent in the 2025-26 year.

Funding from Glasgow City Council money was to purchase a new CNC machine for group use.

Transfers between funds

There were no transfers between funds in the year.