

Community Gift Exchange SCIO

SC047814



Receipts and payments accounts		
For the period from	Period start date	Period end date
	01/11/2024	to 31/10/2025

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 (RESTATED) to nearest £
A1 Receipts						
Donations	5,247	-			5,247	6,888
Legacies	-	-			-	-
Grants	-	34,875			34,875	71,016
Receipts from fundraising activities	-	-			-	-
Gross trading receipts	-	-			-	-
Income from investments other than land and buildings	308	-			308	530
Rents from land & buildings	-	-			-	-
Gross receipts from other charitable activities	67,119	-			67,119	96,552
	-	-			-	-
A1 Sub total	72,674	34,875	-	-	107,549	174,986
A2 Receipts from asset &						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	72,674	34,875	-	-	107,549	174,986
A3 Payments						
Expenses for fundraising activities	-	-			-	-
Gross trading payments	-	-			-	-
Investment management costs	-	-			-	-
Payments relating directly to charitable activities	68,909	75,454			144,363	184,781
Grants and donations	-	-			-	-
Governance costs:	-	-			-	-
Audit / independent examination	-	-			-	-
Preparation of annual accounts	4,785	-			4,785	450
Legal costs	-	-			-	-
Other	-	-			-	-
	-	-			-	-
A3 Sub total	73,694	75,454	-	-	149,148	185,231
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-			-	-
Purchase of investments	-	-			-	-
A4 Sub total	-	-	-	-	-	-
Total payments	73,694	75,454	-	-	149,148	185,231
Net receipts / (payments)	(1,020)	(40,579)	-	-	(41,599)	(10,244)
A5 Transfers to / (from) funds						
	-	-	-	-	-	-
Surplus / (deficit) for year	(1,020)	(40,579)	-	-	(41,599)	(10,244)

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Section B Statement of Balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period (RESTATED) to nearest £
B1 Cash funds	Cash and bank balances at start of year	5,355	53,890			59,245	72,685
	Surplus / (deficit) shown on receipts and payments account	(1,020)	(40,579)			(41,599)	(10,244)
	Bounce Back Loan Repayments	(3,199)				(3,199)	(3,195)
	Cash and bank balances at end of year	1,136	13,311	-	-	14,447	59,246
	(Agree balances with receipts and payments account(s))	-	-	-	-		

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

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year RESTATED to nearest £
B3 Other assets	Tangible Assets: Furniture + Fittings	Unrestricted		5,207	5,207
	Tangible Assets: Machinery + Equipt	Unrestricted		1,175	3,423
	Tangible Assets: Motor Vehicles	Unrestricted		11,180	1,175
	Tangible Assets: ICT	Unrestricted		3,423	11,180
	Current Asset: Trade Debtor	Unrestricted		3,873	624
	Current asset: HMRC Gift Aid	Unrestricted		120	-
	Current asset: HMRC VAT	Unrestricted		148	338
		Total	-	25,125	21,946

	Details	Fund to which liability relates	Amount due to nearest £	Last year RESTATED to nearest £
B4 Liabilities	Oct 25 Payroll Expenses	Unrestricted	7,225	9,514
	Cooperative Bank - Bounce Back Loan	Unrestricted	5,275	8,240
		Total	12,500	17,754

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

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

	Alan Priestnall	

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Section C Notes to the Accounts

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

The CGX Unrestricted Funds include donations, proceeds from the sale or hire of donated goods received from donors and customers, and from fundraising activities. It is used to pay for general administrative expenses and operating costs of CGX activity in furtherance of its charitable purposes. The CGX Restricted Funds comprise grants and donations received from donors and grant awarding organisations to be used to pay for the particular CGX activity in furtherance of the particular purposes for which they were given, themselves contained within the charitable purposes of CGX.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants (to 3rd Parties)	Provision of furniture to a formerly homeless person	Individual	Donated value:	330
			Total	330

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
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	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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	Number of trustees	£
C4b Trustee expenses - details		

	Nature of relationship	Nature of transaction	Transaction amount	Balance
C5 Transactions with trustees and connected persons	Trustee and Connected Person 1	Payment of CGX Expenditure	202	0
	Trustee 1	Purchase of Donated Goods	965	0
	Connected Person 1	Donation to CGX, no CGX obligation	930	0
	Trustee 2	Donation to CGX, no CGX obligation	600	0

Notes to Accounts Section C	C1. The payment of CGX expenditure transaction noted in C5 row 1 refers to the means of transfer of funds at the full amount with no deductions and not the exchange of payment for goods or services as in the other rows. Connected Person 1 is a family member of Trustee 1.
Notes on Statement of Balances	The previous year has been recalculated and restated on a Receipts and Payments basis.

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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 period to nearest £	Total last period RESTATED to nearest £
Anonymous Small Public Cash Donations	344				344	401
Cash Donations from Known Individuals	1,790				1,790	1,719
Gift Aid from Sale of Donated Goods & Cash Gifts	3,113				3,113	4,768
Crowdfunder (Cycle Works)	-				-	-
Total	5,247	-	-	-	5,247	6,888

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period RESTATED to nearest £
Cycling Scotland -Access to Bikes 25		-	-	50,000
Cycling UK Cycle Access Fund – Recycle		6,000	6,000	-
Cycling UK Cycle Access Fund – Repair		2,000	2,000	-
NLCF (Awards for All) - Volunteer Coord & OHeads		20,000	20,000	-
SA Charitable Trust - Cycle Works		-	-	1,000
SAC Coastal Communities Fund - Dr Bike		1,000	1,000	-
SAC SPF Ayr North - Free Bikes		2,000	2,000	-
SAC SPF Ayr South - Free Bikes		2,000	2,000	-
SAHSCP Ayr North - Furniture Restoration		-	-	3,000
SAHSCP Ayr South - Furniture Restoration		-	-	3,000
Tesco Stronger Starts Groundworks - Free Helmets		1,125	1,125	-
Volunteer Support Fund (Vol Coordinator Yr3 & 3.5)		750	750	10,500
Ayrshire Skills Investment Fund		-	-	2,916
Ayr Library Positively Crafty		-	-	600
Total	-	34,875	34,875	71,016

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 period to nearest £	Total last period RESTATED to nearest £
CGX Charity Works	67,119				67,119	96,552
					-	
					-	
					-	
Total	67,119	-	-	-	67,119	96,552

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 period to nearest £	Total last period (RESTATED) to nearest £
Payroll Expenses	42,190	50,669			92,859	127,088
Freelance Contractor Services	-	-			-	3,844
Employee External Training & Development	111	-			111	2,916
Premises - Rent	8,397	10,270			18,667	13,000
Premises - Utilities - Electricity	2,628	4,615			7,243	13,526
Premises - Utilities - Water Charges	6,064	2,983			9,047	3,606
Premises - Third Party Maintenance Services	717	-			717	118
Premises - Internal Repair and Maintenance	10	-			10	866
Machinery & Equipment - Repair and Maintenance	95	-			95	178
Motor Vehicle Fuel	625	-			625	1,285
Motor Vehicle Servicing & Insurance	2,235	-			2,235	1,589
Third Party Shipping Freight and Delivery	19	-			19	42
Supplies and Materials	1,443	5,961			7,404	6,950
Recycling Service Charges	87	-			87	30
Payment Processing Fees	767	-			767	1,498
Customer Cash Refunds	107	-			107	1,009
Office & Administration Expenses	3,401	-			3,401	6,154
Advertising /Promotional	14	-			14	168
Volunteer Appreciation	-	47			47	128
Volunteer External Training	-	69			69	100
Volunteer Meals	-	472			472	588
Volunteer Travel	-	326			326	26
Volunteer Workwear & HSE	-	42			42	73
Loan Interest Payments	-	-			-	-
Other	-	-			-	-
Total	68,908	75,454	-	-	144,363	184,781

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Additional Analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below CGX Unrestricted Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	5,247				5,247	6,888
Legacies	-				-	-
Grants	-				-	-
Receipts from fundraising activities	-				-	-
Gross trading receipts	-				-	-
Income from investments other than land and buildings	308				308	530
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	67,119				67,119	96,552
	-				-	-
Sub total	72,674	-	-	-	72,674	103,970
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
Sub total	-	-	-	-	-	-
Total receipts	72,674	-	-	-	72,674	103,970
Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	68,909				68,909	97,542
Grants and donations	-				-	-
Governance costs:						
Audit / independent examination					-	-
Preparation of annual accounts	4,785				4,785	450
Legal costs	-				-	-
	-				-	-
Sub total	73,694	-	-	-	73,694	97,992
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	-
Purchase of investments	-				-	-
Sub total	-	-	-	-	-	-
Total payments	73,694	-	-	-	73,694	97,992
Net receipts / (payments)	(1,020)	-	-	-	(1,020)	5,978
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,020)	-	-	-	(1,020)	5,978

Nature and purpose of funds

The CGX Unrestricted Funds include cash donations, income from fundraising activities, and primarily the proceeds of our social enterprises refurbishing, selling or hiring donated goods. The funds are used to pay for general administrative expenses and operating costs of CGX activity in furtherance of its charitable purposes. This included the sale for reuse of instruments, furniture, electrical appliances and cycles at affordable prices to the general public. Funds raised were used to resource and operate our cycle, instruments, furniture and electrical appliance workshops and associated logistics, retail and administrative operations. The collection, preparation, sale and delivery of donated items and associated administration provides training opportunities for people in a diverse range of circumstances to be included in meaningful environmentally beneficial activity, learn new employability and work skills, and gain experience of team working in each of these sectors. Given the integrated nature of charitable activity within the overall reuse trading activity of our social enterprise, what might in some charities be categorised as Trading Income, is stated here as Gross Receipts from (other) Charitable Activity, the costs of which are stated here as Payments Relating Directly to Charitable Activity.

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Additional Analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period RESTATED
	Cycle Works Restricted Funds	Furniture Works Restricted Funds	Volunteer Support Fund 25	NLCF Volunteer Coordinator Fund 25		
Receipts						
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
Grants	14,125	-	750	20,000	34,875	71,016
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Sub total	14,125	-	750	20,000	34,875	71,016
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total receipts	14,125	-	750	20,000	34,875	71,016
Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	60,036	2,500	5,645	7,273	75,454	87,238
Grants and donations	-	-	-	-	-	-
Governance costs:						
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
	-	-	-	-	-	-
Sub total	60,036	2,500	5,645	7,273	75,454	87,238
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total payments	60,036	2,500	5,645	7,273	75,454	87,238
Net receipts / (payments)	(45,911)	(2,500)	(4,895)	12,727	(40,579)	(16,222)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(45,911)	(2,500)	(4,895)	12,727	(40,579)	(16,222)

Nature and purpose of funds

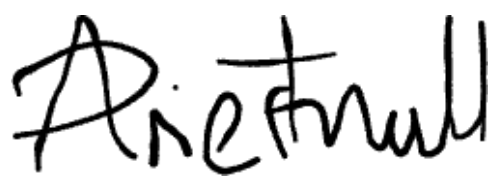
The CGX Restricted Funds comprise grants and donations received from donors and grant awarding organisations to be used to pay for the particular CGX activity in furtherance of the particular purposes for which they were given. The restricted fund typically supports one or more of the CGX employability, inclusion and environmental workshops, each providing new skills and training opportunities for jobseekers, some with barriers to employment, whilst providing affordable reuse goods for the wider community. This year's restricted fund income included a National Lottery Community Fund funded Volunteer Coordinator and a share of overheads, enabling the continuation of supporting our Ayr Community Workshop volunteers.

Document Details

Document ID	231e0000-89f1-e66e-6610-08deeca8303e
Document bundle ID	b00a0000-bc24-96fb-f17c-08deeca8320b
Uploaded to FuseSign	2026-07-28 14:00 +01:00
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90FE0000-964F-0E39-6B7A-08DEECCD09BB

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