

The Brock Garden Centre SCIO

Scottish Charity No – SC044528

Annual Report and Financial Statements
for the year ended 31st March 2026

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The Brock Garden Centre SCIO
Annual Report and Financial Statements
For the year ended 31st March 2026

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The Brock Garden Centre SCIO

Trustees' Annual Report For the year ended 31st March 2026

Reference and administration details

Charity name	The Brock Garden Centre SCIO
Registered charity number	SC044528
Charity's principal address	189a West Main Street Broxburn West Lothian EH52 5LH

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office
John McLean	Chairperson
Rhona Walsh	Treasurer
Karen Campbell	Secretary

Board member

Mark Hall

Structure, governance and management

Type of governing document	The charity is established under a constitution, which established the objectives and powers of the charity. The constitution has been in place since the registration of the charity with OSCR on the 16 th December 2013.
Trustee recruitment and appointment	The trustees of charity for the purposes of charity law, as listed on above, also form the Board of the charity. The Board is made up of a minimum of three and a maximum of ten members who are appointed at the Annual General Meeting, or as when required to fill any vacancies that may arise during the year. The responsibilities of the trustees are set out below. Prior to the start of the Annual General Meeting, the members of the Board are required to resign from office and are eligible for re-election. The Board may appoint such persons as it deems appropriate to be executive officers of the charity and may delegate such responsibilities of the Board to such persons as the Board may deem necessary. Each new member of the Board is provided with a structured induction programme over the first year

Objectives and activities

Charitable purposes

The charity's objectives, as detailed in the constitution are to assist people with chronic mental health conditions in West Lothian by:

- Creating opportunities where they can learn new skills, stabilise their condition, and gain confidence in a supportive environment.
- Advancing their mental and physical health by encouraging outdoor activity in a plant nursery.
- Advancing citizenship and community development amongst our core clients by creating access to people with mental health problems to active participation and volunteering in a supportive environment.

Summary of the main activities in relation to these objects

The charity operates a garden nursery and workshop at the Strathbrock Partnership Centre in Broxburn.

The charity generates income from the sale of garden plants grown in the nursery and from the sale of garden accessories manufactured in the workshop.

Achievements and performance

Summary of the main achievements of the charity during the financial period

This year has seen significant new developments for the Brock.

Building on the successful development of the Brock garden centre on the Broxburn site; we have now concentrated on a similar enterprise on the West of West Lothian in Bathgate.

The Boarwood is a sister company of the Brock set up by the same board and established by the same staff team; this new service has been established to deliver similar opportunities to people living in the West of West Lothian who have long standing severe and enduring mental illnesses.

The Boarwood serves the same client group and just as the Brock works very closely with the CMHT East, the Boarwood works very closely with the CMHT West.

Having two sites with multiple activities ranging from arts & crafts activities, music groups, writing groups, social groups to garden tidy ups for customers and plant propagation provides opportunities for people to develop skills and interests.

It has been very rewarding to see the Boarwood development come to fruition. Watching new staff, existing staff, volunteers and service users come together to build the garden space and set up their groups has been great.

The Brock site has a very well-established wood workshop which has had a makeover this year. All the works for this have been undertaken in-house utilising the skills of service users.

The staff and volunteers work across both sites and therefore the skill development and group types are accessed by all service users, regardless of the site that they attend. This has also resulted in service users from the Brock sharing their skills and knowledge with Boarwood users when planning and building the new garden area at Boarwood.

What is very obvious is the great sense of achievement that is shared by them all. It is also gratifying to see the friendships growing as the service structure grows.

Achievements and performance (Continued)

A further feature of the partnership between the two sites is that larger scale group events can be shared. Day trips and BBQs and a planned shared Xmas night out are all great examples of new opportunities for service users to enjoy their new friendships.

All of this contributes to improved quality of life and of mental well-being. For people with severe and enduring mental illness this helps to redress the rates of relapse and of dependency on NHS and local authority supports. All of this combined, results in maintained agency and self-respect. The best thing to see evidence of is that people who were previously lonely and isolated are leading happier fuller lives. As our Brock and Boarwood community thrives so do those who make up its membership

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the charity to maintain unrestricted funds at a level which equates to approximately 6 months unrestricted expenditure. This provides sufficient funds to cover management, administrative and support costs should there be any slowdown in sales or delays in grant funding applications for of charity. Unrestricted funds are maintained at this level throughout the year.

Details of any deficit

No funds are in deficit.

Donated facilities and services (if any)

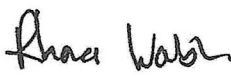
The Brock was previously provided with two seconded employees from NHS Lothian. As the relevant individuals left their post in autumn 2019 and autumn 2021 respectively, the seconded posts were transferred into the financial contribution detailed in this document.

West Lothian Council provided additional support by allowing the charity to operate from the Mental Health resource Centre in the Strathbrock Partnership Centre

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)			
Full name(s)	John McLean	Rhona Walsh	Karen Campbell
Position (e.g. Chair)	Chairperson	Treasurer	Secretary
Date	16 th September 2026	16 th September 2026	16 th September 2026

**Independent examiner's report on the accounts of
The Brock Garden Centre SCIO
For the period ended 31st March 2026**

I report on the accounts of the charity for the period ended 31st March 2026 which are set out on pages 6 to 9.

**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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 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 Charities Accounts (Scotland) Regulations 2006. 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.

**Independent examiner's
statement**

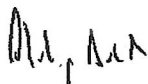
In the course of my examination, no matter has come to my attention

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 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have 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.

Signed:



Date:

16th September 2026

Name:

Philip Bald, FCCA

Relevant professional
body:

ACCA

Address:

3B Ormiston Terrace
Edinburgh
EH12 7SJ

The Brock Garden Centre SCIO

Statement of Receipts and Payments For the period ended 31st March 2026

	Unrestricted funds	Restricted funds	Total funds current period	Period ended 31 st Mar 25
Receipts				
Donations	1,983	500	2,483	2,339
Grants	19,900	123,634	143,534	112,740
Gross trading receipts	28,164	1,807	29,971	23,204
Income from investments	7,788	-	7,788	3,993
Service users contributions	-	3,327	3,327	2,895
Total receipts	57,835	129,268	187,103	145,171
Payments				
Gross trading payments	9,308	12,483	21,791	21,963
Cost of charitable activities	19,473	115,276	134,749	138,901
Total payments	28,781	127,759	156,540	160,864
Surplus / (deficit) for the period	29,054	1,509	30,563	(15,693)
Surplus brought forward	84,655	125,732	210,387	226,080
Transfer between funds	-	-	-	-
Surplus carried forward	113,709	127,241	240,950	210,387

The Brock Garden Centre SCIO

Statement of Balances For the period ended 31st March 2026

	Unrestricted funds	Restricted funds	Total funds current period	Period ended 31st Mar 25
Opening cash at bank and in hand	84,655	125,732	210,387	226,080
Surplus / (deficit) for the period	29,054	1,509	30,563	(15,693)
Transfer between funds	-	-	-	-
Closing cash at bank and in hand	113,709	127,241	240,950	210,387

Bank and Cash balances

Bank accounts	113,219	127,241	240,460	210,282
Cash in safe	490	-	490	105
	113,709	127,241	240,950	210,387

Other assets

Greenhouses	3,722	-	3,722	3,722
Computer and printer	770	-	770	770
Citroen Relay Van (SK17BXP)	-	16,811	16,811	16,811
HP Desktop PC	-	1,312	1,312	1,312
Potting Shed	-	1,669	1,669	1,669
Laptops	-	1,947	1,947	1,947
Makita Table Saw	-	474	474	474
Roofing	-	1,475	1,475	1,475
Tools & Equipment	-	1,759	1,759	1,759
Cycle to Work Equipment ***	-	1,700	1,700	1,700
Laptop	499	-	499	499
Perinatal Project Tables	1,368	-	1,368	1,138
Pallet Truck	439	-	439	439
Tarmacking of Growing Area	9,600	-	9,600	9,600
2 x HP Laptop (Boarwood)	-	998	998	998
Flooring	-	482	482	482
Recycling Shed - WL Eco Fund	-	1,114	1,114	1,114

The Brock Garden Centre SCIO

Statement of Balances *(continued)*

For the period ended 31st March 2026

Other assets *(continued)*

	Unrestricted funds	Restricted funds	Total funds current period	Period ended 31st Mar 25
HP Laptop for Assistant Manager	-	497	497	-
Boarwood Polytunnel	-	2,696	2,696	-
HP Laptop for General Manager	479	-	479	-
Boarwood Potting Shed	-	1,385	1,385	-
	<u>16,877</u>	<u>34,319</u>	<u>51,196</u>	<u>45,909</u>

*** - The cycle to work equipment, listed above, was reimbursed in full in June 2022 by the relevant employee. It is shown as an asset above due to the nature of receipts and payments accounts.

The Brock Garden Centre SCIO

Notes to the accounts

For the period ended 31st March 2026

1 Basis of accounting

These accounts have been prepared on the receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the garden centre.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related party transactions

The charity's insurance policy includes Trustee Indemnity Insurance for all its trustees. No other remuneration or expenses were paid to the trustees or any connected persons during the period.

4 Donations

	Unrestricted funds	Restricted funds	Total funds current period	Period ended 31st Mar 25
Individual donations	432	-		1,221
WLC Councillors Disbursements	-	-	-	332
Asda Community Fund	500	500	1,000	-
HMRC gift aid	115	-	115	86
Park Run	-	-	-	350
Boghall Church	-	-	-	147
Strathbrock Church	-	-	-	203
Kirkton Hall Lodge	100	-	100	-
Scottish Women's Institute	186	-	186	-
S Mushet Funeral Collection	650	-	650	-
	1,983	500	2,483	2,339

The Brock Garden Centre SCIO

Notes to the accounts For the period ended 31st March 2026

5 Grants received

	Unrestricted funds	Restricted funds	Total funds current period	Period ended 31st Mar 25
NHS Lothian	-	64,044	64,044	61,082
Robertson Trust	13,500	-	13,500	13,500
West Lothian Council	-	-	-	10,300
CORRA Henry Duncan Fund	6,000	-	6,000	6,000
Peoples Health Trust	-	7,942	7,942	19,858
Foundation Scotland	-	-	-	1,000
The Austin & Hope Pilkington Trust	-	-	-	1,000
West Lothian Council Eco Fund	-	4,153	4,153	-
Edinburgh Airport	-	6,120	6,120	-
National Lottery Community Fund	-	41,375	41,375	-
Warburton's Grant	400	-	-	-
	19,900	123,634	143,534	112,740

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Notes to the accounts For the period ended 31st March 2026

6 Cost of charitable activities

	Unrestricted funds	Restricted funds	Total funds current period	Period ended 31 st Mar 25
Volunteer expenses	158	3,016	3,174	1,856
Tools and equipment	75	171	246	1,087
Project administrators	15,768	97,961	113,729	113,019
Recruitment expenses	-	480	480	240
Music In Mind	-	670	670	4,338
Training costs	-	-	-	150
Capital expenditure	479	4,578	5,057	-
Vehicle and travel expenses	-	6,249	6,249	7,629
IT Costs	489	10	499	401
Stationery and advertising	247	160	407	244
Postage	-	-	-	21
Telephone	658	835	1,493	1,492
Repairs and maintenance	166	596	762	394
Insurance	548	500	1,048	1,041
Bank charges	225	50	275	378
Independent Examination fee	660	-	660	660
Professional fees	-	-	-	5,951
	19,473	115,276	134,749	138,901

The Brock Garden Centre SCIO

Notes to the accounts

For the period ended 31st March 2026

7 Analysis of funds

	Unrestricted funds	Restricted funds	Total funds At 31st March 2026
<u>Unrestricted fund</u>			
General reserve	113,709	-	113,709
<u>Restricted funds</u>			
Core activity fund	-	120,265	120,265
NHS Green Space Benches	-	-	-
Boarwood Bathgate Fund	-	1,937	1,937
Service User Fund	-	956	956
Woodwork Replacement Project	-	4,083	4,083
	-	127,241	127,241
Total funds held	113,709	127,241	240,950

The general fund is maintained at a level equivalent to 3 months running costs with the remainder available for day to day running costs. This provides sufficient funds to cover administrative and support costs should there be any delays in grant funding of The Brock. Unrestricted funds are maintained at this level throughout the year.

The core activity fund is to be used to pay for the costs of the core activity, including payment of the employment overheads.

The NHS green space benches project funds were originally to be used to pay the costs of the construction of purple benches for green spaces. Upon a request from NHS Lothian this fund is to also be used for the construction of raised beds and planters.

The Boarwood Bathgate fund is to fund the expansion of the Brocks activities at a new site to increase the availability of the service across West Lothian.

The Service User Fund relates to contributions received from service users for a holiday trip to Wiston Lodge in July 2026.

The woodwork replacement project is funded by the Edinburgh Airport Community Fund and will be completed during 2026/27.