

The Brock Garden Centre SCIO

Scottish Charity No – SC044528

**Annual Report and Financial Statements
for the year ended 31st March 2025**

Philip Bald Accountancy

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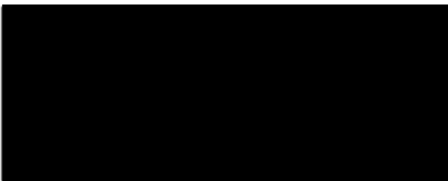
The Brock Garden Centre SCIO
Annual Report and Financial Statements
For the year ended 31st March 2025

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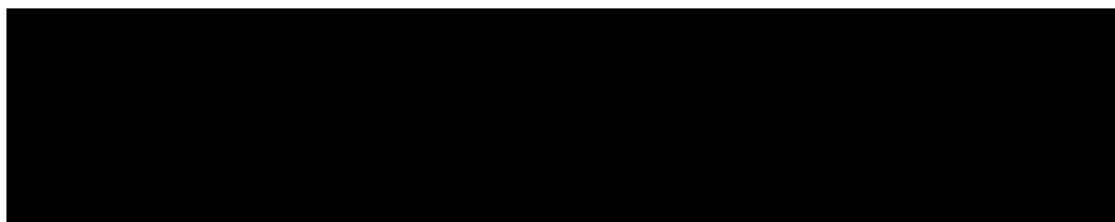
The Brock Garden Centre SCIO

Trustees' Annual Report
For the year ended 31st March 2025

Reference and administration details

Charity name	The Brock Garden Centre SCIO
Registered charity number	SC044528
Charity's principal address	

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



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	<p>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.</p> <p>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.</p> <p>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.</p> <p>Each new member of the Board is provided with a structured induction programme over the first year</p>

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

The past year has proved quite challenging for the team at the Brock, this being due to staff absence. Despite this, the activity levels undertaken have been maintained. It is very reassuring to see that even when we are short staffed our folks at the Brock can pull together and continue to thrive.

We have met our income generation targets; we have been significantly productive in all areas of our activity. Each of the groups has had its own success stories.

The craft group's creativity has been great to see. The plant sales have continued. Our woodwork team have taken on new commissions and successfully delivered on these. All of these achievements have been delivered with fun and support being a central ingredient of the process.

As well as the work activities we have enjoyed a wide range of social events, with more being planned.

We now look forward to our next phase of development, with new funding and with opportunities to explore as we support the development of the Boarwood (our sister project in Bathgate).

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)

Position (e.g. Chair)

Chairperson

Treasurer

Secretary

Date

20th August 2025

20th August 2025

20th August 2025

**Independent examiner's report on the accounts of
The Brock Garden Centre SCIO
For the period ended 31st March 2025**

I report on the accounts of the charity for the period ended 31st March 2024 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: 20th August 2025

Name:

**Relevant professional
body:
Address:**



The Brock Garden Centre SCIO

Statement of Receipts and Payments For the period ended 31st March 2025

	Unrestricted funds	Restricted funds	Total funds current period	Period ended 31 st Mar 24
Receipts				
Donations	2,339	-	2,339	8,788
Grants	-	112,740	112,740	133,711
Gross trading receipts	22,464	740	23,204	28,835
Income from investments	-	3,993	3,993	5,067
Service users contributions	-	2,895	2,895	-
Total receipts	24,803	120,368	145,171	176,401
Payments				
Gross trading payments	12,458	9,505	21,963	17,972
Cost of charitable activities	5,486	133,415	138,901	142,004
Total payments	17,944	142,920	160,864	159,976
Surplus / (deficit) for the period	6,859	(22,552)	(15,693)	16,425
Surplus brought forward	77,796	148,284	226,080	209,655
Transfer between funds	-	-	-	-
Surplus carried forward	84,655	125,732	210,387	226,080

The Brock Garden Centre SCIO

Statement of Balances For the period ended 31st March 2025

	Unrestricted funds	Restricted funds	Total funds current period	Period ended 31st Mar 24
Opening cash at bank and in hand	77,796	148,284	226,080	209,655
Surplus / (deficit) for the period	6,859	(22,552)	(15,693)	16,425
Transfer between funds	-	-	-	-
Closing cash at bank and in hand	84,655	125,732	210,387	226,080

Bank and Cash balances

Bank accounts	84,550	125,732	210,282	225,350
Cash in safe	105	-	105	730
	84,655	125,732	210,387	226,080

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	-	1,138	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
	16,897	29,741	46,638	46,638

The Brock Garden Centre SCIO

**Statement of Balances (continued)
For the period ended 31st March 2025**

*** - 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.

	Unrestricted funds	Restricted funds	Total funds current period	Period ended 31st Mar 24
Liabilities				
PAYE and social security	-	2,526	2,526	2,542
Pension liability	-	2,509	2,509	1,955
	<u>-</u>	<u>5,035</u>	<u>5,035</u>	<u>4,497</u>

The Brock Garden Centre SCIO

Notes to the accounts For the period ended 31st March 2025

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 24
Individual donations	1,221	-	1,221	1,618
Broxburn & Uphall Traders Association	-	-	-	5,000
WLC Councillors Disbursements	332	-	332	1,437
Asda Community Fund	-	-	-	582
HMRC gift aid	86	-	86	151
Park Run	350	-	350	-
Boghall Church	147	-	147	-
Strathbrock Church	203	-	203	-
	<u>2,339</u>	<u>-</u>	<u>2,339</u>	<u>8,788</u>

The Brock Garden Centre SCIO

Notes to the accounts For the period ended 31st March 2025

5 Grants received

	Unrestricted funds	Restricted funds	Total funds current period	Period ended 31st Mar 24
NHS Lothian	-	61,082	-	59,206
Robertson Trust	-	13,500	-	24,200
Agnes H Hunter Trust	-	-	-	10,000
West Lothian Council	-	10,300	-	10,000
CORRA Henry Duncan Fund	-	6,000	-	6,000
CORRA Comic Relief	-	-	-	3,389
Communities Health & Wellbeing Fund	-	-	-	5,000
West Lothian Council Eco Fund	-	-	-	2,000
Peoples Health Trust	-	19,858	-	11,916
Foundation Scotland	-	1,000	-	-
The Austin & Hope Pilkington Trust	-	1,000	-	-
	-	112,740	-	133,711

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Notes to the accounts For the period ended 31st March 2025

6 Cost of charitable activities

	Unrestricted funds	Restricted funds	Total funds current period	Period ended 31 st Mar 24
Volunteer expenses	539	1,317	1,856	1,648
Tools and equipment	968	119	1,087	1,425
Project administrators	-	113,019	113,019	109,519
Recruitment expenses	-	240	240	-
Music In Mind	-	4,338	4,338	-
Training costs	150	-	150	1,489
Capital expenditure	-	-	-	14,000
Vehicle and travel expenses	-	7,629	7,629	9,626
IT Costs	401	-	401	480
Stationery and advertising	181	63	244	281
Postage	18	3	21	41
Telephone	780	712	1,492	951
Repairs and maintenance	394	-	394	480
Cleaning	-	-	-	62
Insurance	1,041	-	1,041	1,012
Bank charges	354	24	378	330
Independent Examination fee	660	-	660	660
Professional fees	-	5,951	5,951	-
	<u>5,486</u>	<u>133,415</u>	<u>138,901</u>	<u>142,004</u>

The Brock Garden Centre SCIO
Notes to the accounts
For the period ended 31st March 2025

7 Analysis of funds

	Unrestricted funds	Restricted funds	Total funds At 31 st March 2025
<u>Unrestricted fund</u>			
General reserve	84,655	-	84,655
<u>Restricted funds</u>			
Core activity fund	-	106,903	106,903
NHS Green Space Benches	-	6,745	6,745
Boarwood Bathgate Fund	-	9,570	9,570
Service User Fund	-	2,514	2,514
	-	125,732	125,732
Total funds held	84,655	125,732	210,387

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 2025.

