Trustees' annual report and accounts for the 12 months ended 31 December 2025.

CIO 1185114

The Trustees have pleasure in presenting The Treasure Basket Association's report together with the financial statements for the 12-month period ended 31 December 2025.

About The Treasure Basket Association

The Treasure Basket Association provides support through:

- Increasing access to Play Therapy sessions in designated areas of deprivation by supporting funding in schools.
- Securing preventative initiatives by facilitating one-to-one Play Therapy sessions for children experiencing emotional distress.
- Providing families' access to therapeutic play materials and mentoring and coaching support.

Review of the year 2025

No trading or other operations took place during 2025. The only expenses were bank charges and web hosting.

During 2025 no restricted funds were available nor used. At the end of 2025 all reserves are available for general funding.

Financial performance

Financial summary for 2025

For 2025 the charity recorded a deficit of £80, compared to a deficit of £2,314 in the previous year. No grants were received nor income from community fundraising. All outstanding projects have been n completed in previous years.

Basis of accounting

In accordance with guidance relating to CIOs, we have opted to prepare our accounts on a receipts and payments basis as our gross income is less than £250,000. Under this method, transactions are recorded in the charity's books only when cash or bank funds are received or expended. Accordingly debtors and creditors are not recognised in the financial statements and the charity's Balance Sheet is represented by cumulative surplus reserves and bank and cash balances only.

Audit of accounts

Where an audit is not required under the Charities Act or by its governing document an independent examination is required if the CIO's gross income is more than £25,000 in the financial year. In accordance with this guidance, the Trustees have elected for the charity's books

for 2025 not to be audited nor independently examined as the gross income for the year is less than £25,000. The Trustees have elected to review this requirement on a year-by-year basis.

Reserves policy

We regularly and stringently monitor and account for Restricted and General (unrestricted) funds in our financial and reporting processes. The two types of fund can be defined as follows:

Restricted Funds - are where all the funds raised for a particular cause must be used in accordance with the requests of the funder. Examples include grants or donations given for specific projects. The Treasure Basket allocates expenditure on these “projects” in a way that provides transparency to the grantor or donor, who at any time has an opportunity to examine the transactions. Where Restricted Funds are unspent at a reporting date we identify and highlight the unspent portion for future action.

General Funds - are those that a charity has received which are not held for any specific purpose. They can be spent as deemed fit in accordance with the charity’s terms of reference, and can include where a charity has received funds through general donations, or fundraising. General funds are used to cover overheads and to support growth, and in exceptional situations can be used to support extended support in Restricted Funds projects.

Our policy for reserves is that the general fund should be sufficient to allow us to work with the children we support until they can be safely discharged – whilst retaining adequate resources to maintain and grow the charity. The balance of these two aims is a continual challenge, which include sometimes taking calculated risks of using our reserves to meet the needs until the grants materialise, always knowing that our community fundraising events and donations will replenish funds in due course.

Financial Statement for the year to 31 December 2025

The Treasure Basket Association
Charity No. 1185114
Financial Statements for the year to 31/12/2025

Summary	**2025**	**2024**
	£	**£**
INCOME		
Donations & Legacies (inc Gift Aid)	-	-
Grants	-	-
Community Fundraising	-	-
TOTAL INCOME	**-**	**-**
EXPENDITURE		
Therapist's Professional Fees	-	720
Other Professional Fees	-	-
Other Direct Project Expenses	-	-
Fundraising costs	-	-
Website and Social Media	45	1,505
Insurance	-	-
Bank Charges	35	60
Travel & Subsistence	-	29
Sundries	-	-
TOTAL EXPENDITURE	**80**	**2,314**
Surplus/(Deficit)	**- 80**	**- 2,314**
Movement in funds		
Bank Account at 1 January	740	3,054
Net Surplus/Deficit for the period	- 80	- 2,314
Bank Account at 31 December	**660**	**740**
Represented by		
Restricted funds	-	-
Unrestricted funds (charity reserves c/f)	660	740
	660	**740**