COOL BEHAVIOUR FOUNDATION

Charity Number: 1196345

Report of the Trustees and
Unaudited Financial Statements
Accounting Period 1st January 2025 to 31 December 2025

COOL BEHAVIOUR FOUNDATION

Accounting Period Ended 31st December 2025

Contents of the Financial Statements

	Page no
Report of the Trustees	4-7.
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11

COOL BEHAVIOUR FOUNDATION
Accounting Period Ended 31st December 2025

The trustees present their report with the financial statements of the Charity for the accounting period from 1st January 2025 to 31st December 2025.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINSTRATIVE DETAILS
Registered Charity number
1196345

Principal address
WOSGA House, 19 Stoneleigh court, westcroft, Milton Keynes, MK4 4BS.

Trustees
Mrs K F Sadak – Chair
Mrs Farhana Dewji – Trustee
Mrs Azmat Zehra Rashid - Trustee
Mr M R Sadak - Trustee

Independent Examiner
Les Secular FCA, CTA
True Tax and Accountancy
8 Barons Way
Langdon Hills
Essex
SS16 6BN

COOL BEHAVIOUR FOUNDATION
Accounting Period Ended 31st December 2025

Report of the Trustees for the Period Ended 31st December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The Charity is controlled by its governing document, a deed of trust, and constitutes a CIO.

Organisational structure
The Charity is governed by its constitution and is constituted as a CIO. The trustees are responsible for the overall management and control of the Charity and meet regularly to manage its affairs.

Risk management
The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The managing trustees have assessed the major risks to which the Charity is exposed, in particular the risk that lack of funds will prevent the Charity from achieving its aims and objectives. The Charity has taken appropriate steps in order to ensure that sufficient funds are in place and thereby ensuring the Charity is able to continue its present activities.

The trustees regularly review the risks faced by the charity, including financial sustainability, safeguarding, and operational risks. Key risks identified include reliance on donated resources and the need to maintain volunteer engagement. The trustees have implemented procedures to mitigate these risks, such as diversifying sources of donations and maintaining strong relationships with partner organisations.

Reserves Policy
The trustees have considered the level of reserves that the charity should maintain to ensure its ongoing financial stability. Given the nature of the charity's activities and reliance on in-kind donations, the trustees aim to maintain a minimum cash reserve sufficient to cover three months' essential operating costs. At year end, the charity's reserves were maintained at a level the trustees consider appropriate for the current level of activity.

OBJECTIVES AND ACTIVITIES
Our mission is committed around the globe to providing reading resources, other materials as well as training that promote social, emotional, physical, and healthy mental well-being in which communities can flourish.

Our Values
We are fully committed to ensuring that:

- Communities have easy access to SEN resources through libraries.

- We continue to train specialists in dealing with SEN related matters.
- We are working with other agencies in effectively responding to SEN community needs.

Every day, we work with publishers and suppliers of lesson books, activity books, games, DVDs and resources for guidance counselors, educators and other professionals who work with children. School professionals for all levels find practical ready-to-use materials on topics such as character education, careers, social skills, bullying, anger management, conflict, grief, self-esteem, and much more.

Charitable Activities in 2025

Throughout 2025, the Cool Behaviour Foundation has continued its vital work in line with prior years, making a meaningful difference in the lives of children and young people with diverse learning needs. Our mission remains focused on providing resources that foster inclusive education and support mental well-being, both in the UK and internationally.

Our work this year has centered on distributing a wide range of resources—specialist books, teaching aids, digital tools, and training materials—that empower educators and families to create supportive learning environments. These resources are designed to address social, emotional, and behavioural challenges, helping children thrive academically and personally.

International Context and Alignment

The Foundation's objectives remain closely aligned with the global shift toward prioritizing mental health as a universal human right. In 2024 and 2025, international organizations such as the United Nations and the World Health Organization have emphasized the "United Nations System Mental Health and Well-being Strategy," which advocates for environments that foster resilience and early intervention.

Specifically, the WHO's "Comprehensive Mental Health Action Plan 2013–2030" highlights the importance of social and emotional learning for adolescents and the integration of mental health support in non-health settings like schools.

The Cool Behaviour Foundation's core work in providing SEN resources and training directly supports these international mandates by addressing the social, emotional, and behavioural needs of young people at a community level.

2025 Highlights:

- Supported families across the UK with consistent outreach.
- Maintained and strengthened our presence in UK schools through resources and training.
- Continued international outreach to schools and families, ensuring global access to SEN materials.
- Distributed a significant volume of resources in 2025, contributing to a cumulative total of over 1.4 million resources shared globally since our inception.

Who We Support

- **Schools:** This year, schools across the UK and abroad have continued to benefit from our tailored resources. Our materials have helped schools address emotional and behavioural challenges, leading to more inclusive classrooms and improved student outcomes. We have also prioritized professional development for teachers, providing access to training workshops and practical materials.
- **Communities:** Our reach extends beyond schools. Community organizations and family support centers have received resources to help parents and caregivers navigate the complexities of supporting children with additional needs. We continue to champion awareness and advocacy around social, emotional, and behavioural issues, working to break down stigma and promote inclusion.

Our Impact

Feedback from those we serve remains overwhelmingly positive:

- **Academic Progress:** Students with access to our resources are showing improved academic performance and greater engagement.
- **Mental Health Support:** Early intervention through our materials has contributed to reduced anxiety and better emotional regulation.
- **Building Resilience:** By nurturing emotional intelligence, we are helping to shape a generation of resilient and socially responsible individuals.
- **Promoting Inclusion:** Our work continues to support the integration of students with special needs into mainstream education.
- **Expanding Library Access:** We continue to negotiate discounts for libraries and schools, enriching collections and broadening opportunities for support.

Looking Ahead

Our Strategic focus for the next 12-24 months include

1) Enhancing our digital resource accessibility for remote communities
2) Strengthening our impact reporting frameworks, and
3) Aligning our local training programs with the WHO 'Mental Health at Work' guidelines to support educator well-being.

A Message of Thanks

The progress we have made this year would not have been possible without the unwavering support of our donors, publishers, and partners. We very much appreciate the support provided, which has allowed us to continue our mission without interruption. Your contributions of books and resources focused on social, emotional, behavioural, and mental well-being have touched countless lives. In a world where mental health is increasingly recognized as essential, your generosity provides hope, encouragement, and a sense of belonging.

Public Benefit Statement

The trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit. The activities of the Cool Behaviour Foundation are carried out to further our charitable purposes

for the public benefit, contributing to the advancement of education and the promotion of mental well-being.

FINANCIAL REVIEW

Principal funding sources

The Cool Behaviour Foundation has received over 1 million resources as donations to date. In 2025, revenue increased by 10% due to an increase in resources donated.

The foundation will continue to carry on with book donation drives through their publishers, fundraising, and will also apply for grants in order to fund the activities. The foundation continues its activities through volunteers and does not have an administrative charge on donations, nor are any volunteers or trustees remunerated.



ON BEHALF OF THE BOARD:
MRS KANIZ FATIMA SADAK
CHAIR
COOL BEHAVIOUR FOUNDATION
Date: 12 June 2026

COOL BEHAVIOUR FOUNDATION
Accounting Period Ended 31st December 2025
Independent Examiner's Report to the Trustees of COOL BEHAVIOUR FOUNDATION.

I report on the accounts for the year ended 31 December 2025 set out on pages nine to eleven.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

a) examine the accounts under Section 145 of the 2011 Act
b) to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
c) to state whether particular matters have come to my attention.

Basis of the independent examiner's report

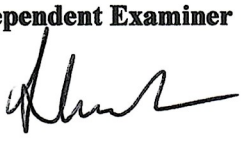
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements
   a) to keep accounting records in accordance with Section 130 of the 2011 Act; and
   b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act 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.

Independent Examiner



Les Secular FCA, CTA, True Tax and Accountancy, 8 Barons Way, Langdon Hills
Essex. SS16 6BN

COOL BEHAVIOUR FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
Accounting Period Ended 31st December 2025

Description	Unrestricted Funds	Restricted Funds	Total Funds 31-Dec-25	Total Funds 31-Dec-24
	£	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
Book Donations and income	-	1,174,978	**1,174,978**	1,068,162
Total Incoming Resources	-	**1,174,978**	**1,174,978**	**1,068,162**
RESOURCES EXPENDED	-	(1,173,803)	**(1,173,803)**	(1,067,152)
NET INCOMING/OUTGOING RESOURCES	-	**1,175**	**1,175**	**1,010**
RECONCILIATION OF FUNDS				
Total Funds Brought Forward	-	7,133	**7,133**	6,123
TOTAL FUNDS CARRIED FORWARD	-	**8,308**	**8,308**	**7,133**

The financial statements were approved by the Board of Trustees on 12 June 2026 and were signed on its behalf by:

.....

MRS KANIZ FATIMA SADAK
CHAIR
COOL BEHAVIOUR FOUNDATION

COOL BEHAVIOUR FOUNDATION
Accounting Period Ended 31st December 2025

	31-Dec-25 Restricted Funds £	31-Dec-24 Restricted Funds £
Current Assets		
Cash in Bank - General Account for Specific Projects	152	2,095
Stock of Donated Books	8,156	5,038
Total Current Assets	**8,308**	**7,133**
Net Assets	8,308	7,133
Funds		
Restricted Funds	8,308	7,133
Unrestricted Funds	-	-
Total Funds	8,308	7,133

The financial statements were approved by the Board of Trustees on 12 June 2026 and were signed on its behalf by:

.....
MRS KANIZ FATIMA SADAK
CHAIR
COOL BEHAVIOUR FOUNDATION

COOL BEHAVIOUR FOUNDATION
Accounting Period Ended 31st December 2025

Notes to the Financial Statements

ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated books are valued at fair value on receipt. Books held are recognised as expenditure when they are dispatched from the warehouse. There was no damage or loss of stock in transit at year end 31st December 2025 to be reflected in these accounts. Donated books held at year end are measured at their fair value.

The trustees review the value of donated books held in stock at each year end. If any stock is identified as obsolete, slow-moving, or defective, an appropriate provision is made to write down the value of such stock to its net realisable value. For the year ended 31 December 2025, no such provision was considered necessary.

Resources expended
Expenditure is accounted for on an accruals basis and has been classifed under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
No depreciation is provided as the charity does not own any assets.

Taxation
The Charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. All funds received and held during the year were restricted to specific projects or purposes as specified by donors or grant conditions. The charity did not receive any unrestricted funds during the year.