

Company no: 03169578
Charity no: 1056508

POSTSCRIPT 360 LIMITED
TRUSTEES AND DIRECTORS REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025
Charity no: 1056508
Company no: 03169578 (England and Wales)

Company no: 03169578
Charity no: 1056508

POSTSCRIPT 360 LIMITED
ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025

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Trustees Report 1st April 2024 to 31st March 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2022, the Companies Act 2006, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland published on 16 July 2014.

Objectives and Activities for the public benefit

Aims and Purposes

PostScript360 provides comprehensive support to people withdrawing safely from prescription drugs of dependence, including benzodiazepines (tranquillisers), Z drugs (sleeping tablets), opiate-based painkillers and similar substances, whether prescribed, misused, or purchased illicitly. We create a safe, supportive and nonjudgmental environment that empowers our clients (service users) to taper off drugs of dependence while addressing the underlying causes and removing stigma associated with it. PostScript360 provides a wrap-around service consisting of one-to-one support, group sessions, Therapy 300, online service and a telephone support service. We share our knowledge with health professionals in our field, promote prevention awareness, awareness of current situations and support people through advocacy.

Our purposes are:

- To assist people through our wraparound service of one-to-one support, telephone and online service, group sessions, Therapy 300 and our volunteer led 360 Clubs. Our aim is to support people to overcome their prescription drug dependence of benzodiazepines, Z drugs, Gabapentinoids and painkillers.
- To grow our therapy groups in our communities, empowering clients to make better choices around their mental health and overall well-being.
- Reduce the number of people misusing and developing a dependency to prescription drugs through prevention, awareness and education.
- Advocacy Service: liaise on behalf of clients, build bridges with their GPs and other health care services to develop a better understanding and improved outcomes for our clients' wellbeing.
- To share our knowledge with health professionals who come into direct contact with those who use prescription drugs of dependence.

Why we are needed

Prescription drug dependency affects 3.9 million people in the UK (Public Health England, 2020)¹. These figures do not account for people purchasing prescription drugs through unofficial sources.

Suddenly stopping benzodiazepines, Z-drugs, Gabapentinoids, or painkillers can trigger severe withdrawal symptoms, including seizures and in some cases fatal consequences. Safely tapering off these medications is a complex process that can take anywhere from five months to two years.

Many people reach out to our service after experiencing a distressing or even dangerous withdrawal attempt. Others have faced misinformation, stigma, and systemic barriers that have left them without the support they need. Our goal is to provide expert guidance and compassionate support to safely withdraw from prescription drugs of dependency.

Initially, benzodiazepines help relieve anxiety, promote relaxation, and improve sleep (NICE recommends that benzodiazepines are not offered for generalised anxiety disorder (GAD) in primary or secondary care except as a short-term (2-3 weeks) measure during crises. Continued use of these drugs builds tolerance, requiring higher doses to achieve the same initial effects. Over time, this can lead to dependence. This also applies to Z-Drugs (e.g. zopiclone, zolpidem) NICE guidance recommends that hypnotic drug therapy is considered appropriate for the management of severe insomnia interfering with normal daily life, after consideration of non-drug measures. Hypnotics should be prescribed for short periods of time only, in strict accordance with their licensed indications.

¹ https://assets.publishing.service.gov.uk/media/5fc658398fa8f5474c800149/PHE_PMR_report_Dec2020.pdf

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Fake pharmacies online are big business and there are growing concerns around them due to people believing these drugs are safer than street drugs. Those struggling with anxiety, insomnia, and stress often turn to online sources to buy medication, others may use them to come down from a 'high' of other illicit drugs, mixing these drugs can lead to seizures, respiratory depression, coma and death.

Fake online pharmacies exploit this vulnerability. Once they have a buyer's contact details, they aggressively market stronger pills, unlicensed medications and drugs not available through the NHS. Every week, new counterfeit pharmacies emerge preying on those in desperate need of help. Although purchasing prescription drugs without a prescription is illegal, dealers exploit legal loopholes. The raw ingredients used to manufacture these substances can be legally obtained, but once combined into a Class C drug, selling them becomes a criminal act.

Understanding our community

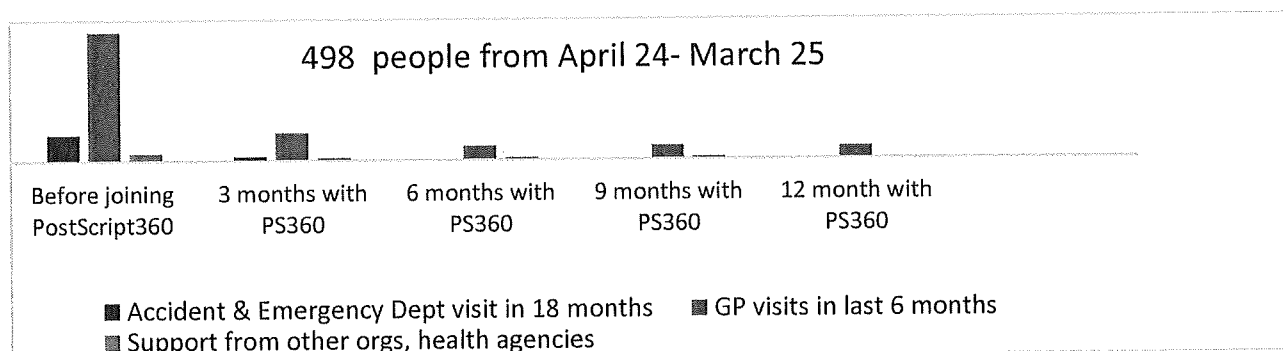
Discontinuing a prescription drug of dependence that was once vital during an acute mental health crisis is a complex and slow process. These medications create both physical and psychological dependence, yet many people are unaware of the long-term risks until they try to stop. As tolerance builds, withdrawal symptoms reveal the true extent of that dependence.

Withdrawal can be intensely distressing, bringing fear, tremors, nausea, insomnia, depression, and acute anxiety. Many people feel ashamed of their reliance on drugs and some find the process so overwhelming they cannot stop.

While doctors may attempt to reduce prescriptions, tapering is often too rapid and with limited understanding of the level of support required. Many of those we help were initially prescribed these medications by their doctors, but when prescriptions were discontinued, they turn to other sources. Even those who still have prescriptions often supplement their supply elsewhere to manage withdrawal symptoms caused by tolerance.

Each client that receives our support will have had a full comprehensive assessment and from our data on average a new client reports 10 GP appointments and two A&E visits within six months, generating significant costs: GP appointments²³ (£56), A&E visits (£418), ambulance services⁴ (£367) annual cost of £2,130 per client.

Ineffective interventions addressing only symptoms and not the root causes escalate these costs to an estimated £6,000 per person, with many trapped in a cycle of crisis. Detox centres are expensive and are not appropriate to taper from certain medications which can take up to 2 years. Plus, local councils/NHS integrated care board budgets may not have funds available for these services.



² <https://bnf.nice.org.uk/treatment-summaries/hypnotics-and-anxiolytics/>

³ <https://www.kingsfund.org.uk/insight-and-analysis/data-and-charts/key-facts-figures-nhs#:~:text=What's%20the%20cost%20of%20a,consultation%20costs%20%C2%A3561.>

⁴ <https://www.kingsfund.org.uk/insight-and-analysis/data-and-charts/key-facts-figures-nhs#:~:text=What's%20the%20cost%20of%20an%20ambulance%20trip%20to%20A%26E%3F,estimated%20average%20of%20%C2%A3287.>

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PostScript360 aims to fill this critical gap by offering a holistic approach to recovery that is lacking in health services and drug agencies.

Our objectives:

1. Safe Tapering Support:

- Provide a structured, individualised tapering programme for clients to safely reduce their dependence on prescription drugs.
- Ensure a nonjudgmental and empathetic environment to encourage client engagement and trust.

2. Advocacy and Communication:

- Facilitate effective communication between clients, their GPs, and other healthcare professionals to ensure coordinated care and support.
- Advocate for clients in situations where communication has broken down, working to rebuild trust and cooperation.

3. Exploration of Underlying Conditions:

- Conduct thorough assessments to understand the underlying conditions that contribute to drug dependence.
- Provide therapeutic interventions and support to address these root causes, promoting long-term recovery.

4. Breaking Down Barriers and Stigma:

- Implement educational programmes to reduce stigma and promote understanding of prescription drug dependence within the community and health care services.
- Advocate for policies and practices that support equality and reduce discrimination against people with drug dependence.

5. Building Resilience:

- Equip clients with the skills and strategies needed to manage their mental health and prevent relapse.
- Foster a sense of empowerment and control over their recovery journey.

Activities

1. Comprehensive Assessment and Individualised Tapering Plans:

- Conduct initial assessments to determine the appropriate tapering plan for each client.
- Provide ongoing monitoring and adjustments to ensure safe and effective tapering.

2. Therapeutic Support:

- Offer one-on-one support and group therapy sessions to address emotional and psychological aspects of dependence.
- Provide access to alternative therapies such as mindfulness and stress management techniques.

3. Advocacy and Liaison Services:

- Act as intermediaries between clients and healthcare providers to facilitate communication and coordinated care.
- Advocate for clients' needs and preferences in medical and social service settings.

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4. Educational and Stigma Reduction Initiatives:

- Develop and deliver workshops, seminars, and outreach programmes to educate the public and healthcare professionals about prescription drug dependence.
- Promote stories of recovery and resilience to challenge stereotypes and reduce stigma.

5. Resilience Building Programmes:

- Conduct workshops and training sessions on coping strategies, self-care, and relapse prevention.
- Promote peer support networks to provide ongoing encouragement and mutual aid.

Impacts:

- **Improved Health and Well-being:** Clients will experience improved physical and mental health as they successfully taper off prescription drugs.
- **Enhanced Communication and Advocacy:** Clients will benefit from better communication with healthcare providers and effective advocacy support.
- **Reduced Stigma:** Increased awareness and understanding within the community will lead to reduced stigma and greater support for individuals in recovery.
- **Empowered Clients:** Clients will gain resilience and skills to manage their mental health and maintain their recovery long-term.
- **Confidence building:** Clients will identify skills that will help in job searches, online courses, learning opportunities and physical activities.

PostScript360's outcomes:

- **Telephone Support Service** has been a vital service over the past year, handling 11,989 inbound and outbound telephone calls combined. An average of 230 calls a week, 46 calls a day.
- **One-to-One Support:** 495 people received personalised assistance, of which 143 were complex cases involving many other third parties.
- **Group Sessions:** Service users progressed from individual support to group sessions, sharing experiences and learning from others. These sessions are hosted by our Recovery & Wellbeing Practitioners empowering clients to complete their taper plan.
- **Therapy 300:** Over 181 people from Bristol and surrounding areas, and 273 people participants from other regions in England & Wales benefitted from group therapy sessions focusing on how to live without misusing prescription drugs, and to live a healthier life hosted by our practitioners.
- **Advocacy:** We bridged communication gaps between our service users and their healthcare providers, ensuring they received the necessary care to support their taper schedule and other mental health conditions. Last year, we provided 1,680 hours to 420 people. More time has been spent on advocacy this year.
- **Knowledge Sharing:** We share our knowledge and experience of 30 years supporting people daily to taper safely from prescription drugs of dependence with healthcare professionals. Covering prescription drug misuse, the effects they have on our community and the growing concerns of people purchasing illicit medication online. This year we presented to 14 organisations.
- **Prevention Awareness:** Through conferences, seminars, campaigns and social media. We presented to 19 GP Practices, 146 probationary service staff in England, 186 local councillors and mental health workers. We gave

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quarterly presentations where we invited former and existing clients to share their personal experiences of becoming dependence free with health professionals.

- **Ran 20 campaigns** on social media platforms, using anonymised examples from clients' life experiences, these highlighted the harms of benzodiazepines, prevention awareness, warnings of mixing other drugs with benzodiazepines, plus keeping abreast of bad batches and alerting people on social media platforms. We reached approximately 74,000 people last year, promoting and participating in awareness and educational campaigns.
- **360 Clubs:** After clients complete our support programmes, over 82 people joined our peer-to-peer 360 Clubs across England and Wales to continue with friendships made and to support each other.
- **92%** of people who were supported by PostScript360 from April 2024 to March 2025 are dependence free or have reduced by at least 84%.

How PostScript360 monitors and evaluates client progress

We implement a comprehensive evaluation framework to measure our clients progress and the success of our programme, including:

- Regular client feedback and satisfaction surveys.
- Monitoring of tapering progress and health outcomes through National Drug Treatment Monitoring System, part of The Office for Health Improvement and Disparities.
- Assessments of changes in stigma and community attitudes through pre- and post-programme surveys.
- Documentation of advocacy interventions and their outcomes.
- Mood Tracker that monitors our clients' anxiety, happiness and social inclusion.
- Monitor client's wellbeing, diet, sleep hygiene and housing.

PostScript360 supports clients for approximately 5 to 24 months, depending on the type of drug, amount, and duration of drug use. Due to privacy concerns, we maintain an in-depth in-house monitoring system. Since 2024, efforts to explain the importance of the National Drug Treatment Monitoring System (NDTMS) have increased client's consent by 35%. However, most employed clients still withhold consent, fearing employer disclosure, while clients with long-term illnesses, disabilities, or those not working are more likely to share information with NDTMS, GPs, and mental health services. We regularly analyse our data to optimise our service for the community affected by prescription drug dependence.

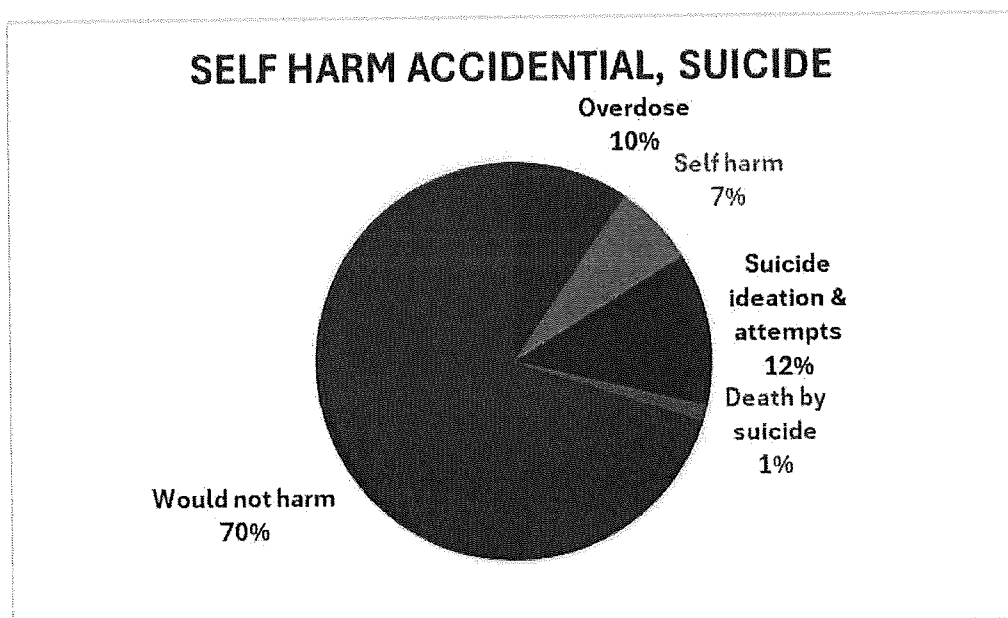
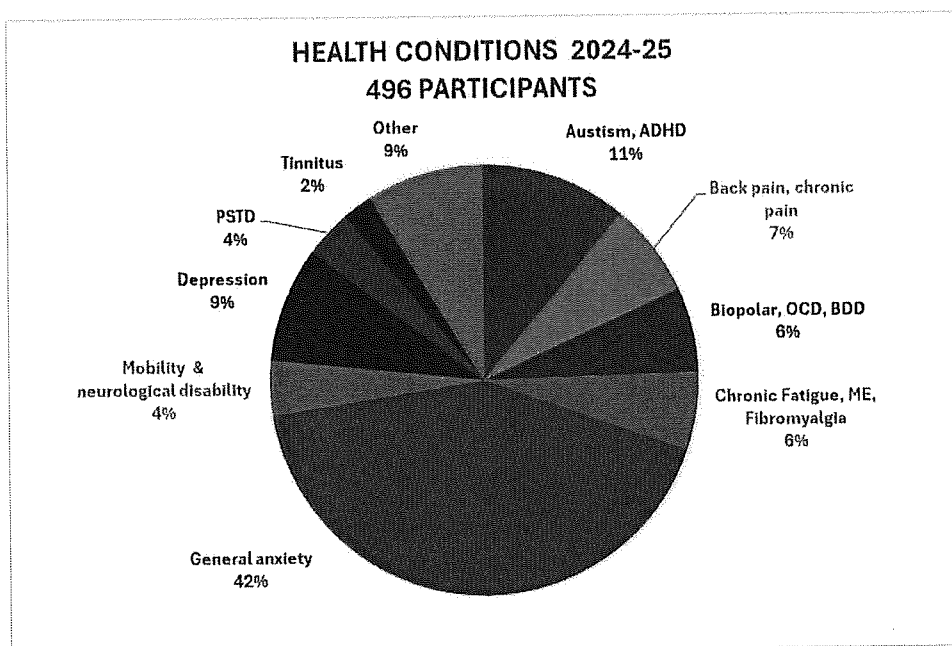
Health illnesses

Long-term use of benzodiazepines, Z-drugs, painkillers, and other dependence-forming prescription drugs can cause serious physiological and neurological harm, with risks amplified by polydrug use. This growing health issue requires greater education, resources, and funding to prevent further deaths.

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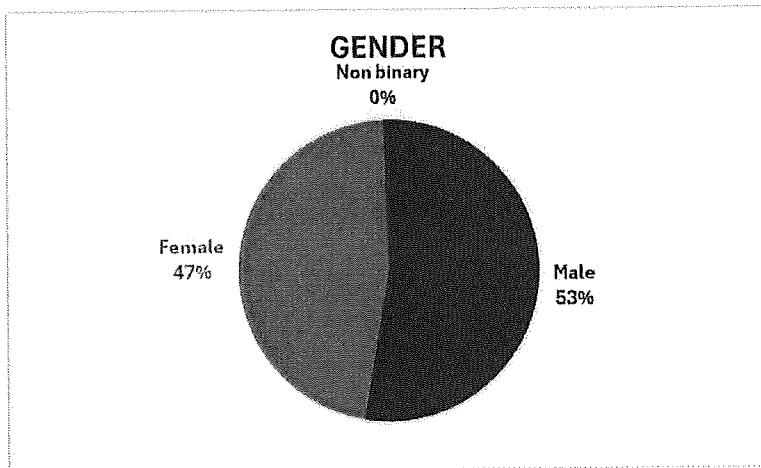
Clients on our caseload **all report having anxiety**, even those taking opiate-based painkillers. Clients with diagnosed health illnesses are:



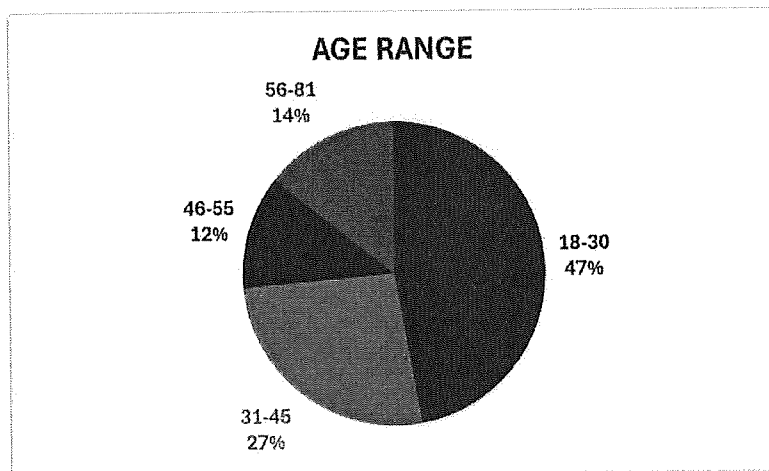
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Gender – our community identified themselves as:



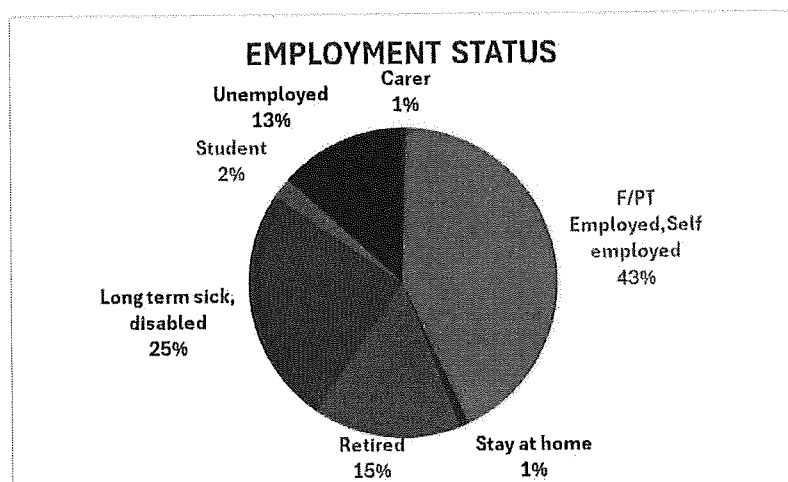
Age groups first introduced to prescription drugs of dependence



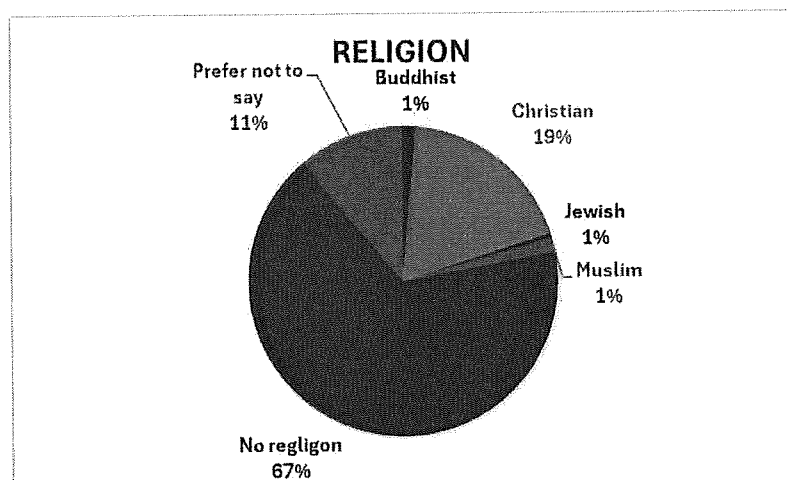
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Employment status



Religion



The challenge for PostScript360

As demand for our support continues to rise, we only promote our services through free health and local directories. If we were to expand our advertising, it's hard to imagine how many more people would seek our assistance, a true wake-up call for the country

Furthermore, if we were to monitor and report illegal online pharmacies, it raises a critical question: could the healthcare system manage the magnitude of the problem?

Our growth depends largely on support from charitable trusts and contributions from employed clients. However, securing funding is challenging because PostScript360 sits between drug/ alcohol agencies and mental health services. Government-funded agencies often refer clients to us known as "pathways" but without providing funding.

PostScript360 aligns more closely with mental health services, yet many funders misclassify prescription drug dependence as a substance misuse issue and decline support. At the same time, drug agencies lack the training and capacity for long-term support for these clients' needs, while mental health services often reject them as addiction cases. This gap leaves hundreds of thousands of people without the help they urgently need.

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PostScript360 has long collaborated with mental health services, the NHS, primary care, and drug agencies. Over the past four years we have made steady progress in building recognition and seeking commissioning for our vital work.

However, in March 2025, the Government announced plans to abolish NHS England, the body overseeing daily management of the health service. Integrated Care Boards (ICBs) now face major cuts, with a mandated 50% reduction in running costs by December 2025 to improve efficiency. The government has not yet fully defined the new structure at the top of the NHS and has a mix of options for bringing day-to-day management of the health service back into government. This process is expected to take place over a two-year period, that is the point at which the Secretary of State for Health and Social Care, Wes Streeting, wants the process to be completed.

In response, PostScript360 has shifted focus, reducing time spent in council and NHS meetings and instead exploring new, sustainable income streams to support our mission.

Financial Review

PostScript360's financial year ended on a shortfall that was expected from our strategy, we are continuing to grow with our charitable trust revenue that has been successful in 2025. We have grown and improved our service delivery with a 92% success rate. The charity has demonstrated model solutions: innovation, problem solving for our clients, creating, capturing data and evidencing practical solutions that support clients. Our advocacy efforts have successfully influenced many health professionals to get the best outcome for our clients, their patients, and at the same time educated them of the harms of these drugs and the benefits of safe taper schedules.

We have grown our contributions income; clients who are employed pay, and those who received PIP pay a small percentage towards their treatment and the charity subsidises the rest. From April 2024 to March 2025 contributions grew by 68% compared to the previous year.

Investment Policy

The charity has no investments; its primary asset is cash in the bank. The Trustees are being prudent with the charity's free reserves. Time and effort had been spent over several years to have our service commissioned which never came to light. PostScript360 has managed through difficult landscapes, has a stronger identity as the experts within Benzodiazepines, Z Drugs, Gabapentinoids and opiate based painkillers. The CEO and the trustees are exploring other avenues such as offering for our services to private individuals, sports clubs and companies, as well as improving our digital presences allowing us to provide our services throughout England & Wales. The Trustees, through their connection with the music industry are aiming to have an annual event to raise PostScript360's profile and income.

Going Forward

The main aims of the Board of Trustees for the next financial year are to recruit more trustees and to seek professional advice for more insight and perspective in the business side of the charity's sustainability. PostScript360 have successfully applied to the Lloyds Bank Foundation who are supporting the charity with a three-year grant, and a wealth of experts that support development growth, mentoring and connecting charities with over 100 experienced, vetted consultants.

PostScript360 priorities are:

- To host our services in GP practices through the Southwest by the end of 2025.
- To offer our service in the private sector, bringing in extra income that will support others who need our support.
- To advertise our service through social media and digital advertising, media relations and direct mail.
- To grow staff capacity, upskill current employees through training and mentorship, foster a collaborative culture, and leverage technology to increase efficiency.
- To grow our 360 Clubs, peer to peer groups.
- To offer our online service in the evenings for people who are employed.
- To introduce our services to sports clubs, universities and companies.
- To explore and adapt to alternative income streams, ensuring greater sustainability for the future.

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- To engage, promote awareness and prevention of the harms to younger people, and to reach those who need help now at universities, colleges and in the wider community through music events.
- To increase our income through applications to charitable trusts, local council grants and company charity of the year support.
- To promote awareness to larger audiences through short information videos via social media, presentations, and events.
- To be known as the 'go-to' organisation in the UK for support and expert knowledge of the effects of benzodiazepines and other similar drugs by the health professionals and practitioners through conferences, partnerships and collaborations.

Reserves Policy

PostScript360 recognises the importance of maintaining an appropriate level of reserves to allow for contingency planning or action. The Charity's reserves policy is to hold operating costs from three to six months. This is in the event of the charity having to wind down meeting all its financial obligations.

The trustees recognise the importance of securing sufficient funds to expand our capacity, grow our services, strengthen sustainability, and remain resilient in the face of future challenges such as another pandemic.

Principal Funding Sources

PostScript360 drew down on its reserves in 2024 – 2025 and has a six-month reserve. The Charity received grants from The John James Bristol Foundation, The Albert Hunt Trust, The James Tudor Foundation, The Medlock Charitable Trust, South Gloucester Council Active Grant. The Trustees are extremely grateful for their support and for understanding our vital work.

Risk Management

The Board of Trustees annually review the major risks to which PostScript360 is exposed. Where deemed appropriate, systems and/or procedures have been established to mitigate the risks the charity faces. Control risks are minimised by the implementation of financial controls which are regularly monitored and updated. A Risk Management Policy, Financial Policy and Health and Safety Policy are in place and followed to ensure compliance, for the protection of staff, volunteers and charity.

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee incorporated on 08 March 1996 and registered as a charity on 01 July 1996. The company was established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.00. In 2020 the Memorandum of Association of the charity was updated and reviewed by the Board of Trustees this was replaced with Articles of Association.

Recruitment and Appointment of Trustees

The number of trustees shall be not less than three but shall not be subject to any maximum. At each annual general meeting, one third of the trustees are subject to retirement or reappointment by rotation. If their number is not three or a multiple of three, the number nearest to one third shall retire from office or reappointment. The Charity Governance Code recommends a maximum period of 9 years but if there is only one trustee who is subject to retirement by rotation, he/she shall retire. The trustees to retire by rotation shall be those who have been longest in office.

Trustee Induction and Training

New trustees are provided with a full induction to the organisation, covering the roles and responsibilities of Board members, operational, financial and health and safety policies, services and activities, and the Strategic Plans of the Charity.

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Reference and Administrative Details of the Charity.

PostScript360 is a company limited by guarantee and a registered Charity.

Registered office: 1st Floor, East Wing, The Kingswood Estate, Britannia Road, Kingswood, Bristol BS15 8DB

Registered Company No: 03169578

Registered Charity No: 1056508

Trustees and Directors on March 31st, 2025

Ms Sophia Knight

Ms Michelle Wynne

Ms Dionne Smart

Ann Deamer

Bankers Charities Aid Foundation (CAF) Bank
25 Kings Hill Ave,
Kings Hill,
West Malling
ME19 4JQ

Examiners Harwood, Lane & Co
Chartered Accountants and Registered Auditors
Units 1-4 Crossley Farm Business Centre
Swan Lane, Winterbourne
Bristol, BS36 1RH

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Accepted Accounting Practices).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report.

In accordance with company law, as the company's directors, we certify that:

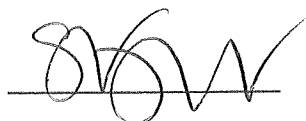
- so far as we are aware, there is no relevant accounts information of which the independent examiners are unaware.
- as the directors of the company we have taken all the steps that we ought to have taken to make ourselves aware of any relevant accounts information and to establish that the charity's examiners are aware of that information.

Independent Examiners

Harwood Lane & Co were the charitable company's independent examiners for the year and have expressed their willingness to continue in that capacity.

Approval

This report was approved by the Board of Trustees on 31/10/25 and signed on its behalf.



Name: Sophia Knight

Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE

POSTSCRIPT 360 LIMITED

I report on the accounts of the Company for the year ended 31 March 2025, which are set out on pages 16 to 24.

Respective responsibilities of trustees and examiners

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 needed. I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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
- to state whether particular matters have come to my attention.

Basis of independent examiners' 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 statement below.

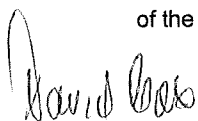
Independent examiner's statement

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

- 1 which give me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with s386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



David Cox F.C.A.

For and on behalf of Harwood Lane & Co
Chartered Accountants and Statutory Auditors
Units 1 - 4
Crossley Farm Business Centre
Swan Lane
Winterbourne
BRISTOL
BS36 1RH

Date: 31 OCTOBER 2025

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025	2024
FIXED ASSET INVESTMENTS	2	0	0
CURRENT ASSETS			
Debtors	3	774	0
Cash at Bank		68,244	123,772
		<hr/>	<hr/>
		69,018	123,772
CREDITORS: amounts falling due within one year	4	-3,513	-2,922
		<hr/>	<hr/>
Net Current Assets		65,505	120,850
Total Assets Less Current Liabilities		£65,505	£120,850
CAPITAL AND RESERVES			
General Reserve	10	65,505	120,850
Restricted Reserve	10	0	0
Charity Funds		£65,505	£120,850

The Directors considers that the company is entitled to exemption from the requirement to have an audit under the provisions of s.477 of the Companies Act 2006. Members have not required the company under s.476 of the Companies Act 2006, to obtain an audit for the period ended 31 March 2025. The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 and s.387 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31 March 2025 and of its surplus/(deficit) for the period then ended in accordance with the requirements of s.396, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board on 31 October 2025 and are signed on its behalf.



Trustee
Name: S Knight

The notes on page 19 to 24 form part of these accounts

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

SUMMARY INCOME AND EXPENDITURE ACCOUNT

<u>INCOMING RESOURCES</u>	Notes			2025	2024
		Restricted Funds	Unrestricted Fund	Total	Total
Income from Charitable Activities	13	0	30,000	30,000	20,000
<i>Donations and Legacies</i>		0	21,722	21,722	14,299
<i>Income from other trading activities</i>	14	0	0	0	0
Investment Income	15	0	189	189	314
Total Incoming Resources		0	51,911	51,911	34,613
<u>RESOURCES EXPENDED</u>					
Cost of Generating Funds					
Fundraising Costs	16	0	0	0	0
Charitable Activities	17	0	107,256	107,256	102,777
Total Expenditure		0	107,256	107,256	102,777
Transfer between funds		0	0	0	0
		0	107,256	107,256	102,777
Net Incoming/(Outgoing) Resources for the year	7	0	-55,345	-55,345	-68,164
Realised (losses)/gains on investments		0	0	0	0
Unrealised (losses)/gains on investments		0	0	0	0
Balance brought forward	10	0	120,850	120,850	189,014
Total Funds Carried Forward	10	£0	£65,505	£65,505	£120,850

The notes on page 19 to 24 form part of these accounts

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Total Funds 2025	Prior Year 2024
Net Cash used in operating activities	18	<u>-55,717</u>	<u>-68,491</u>
<i>Cash Flow from investing activities:</i>			
Interest and dividends		189	314
Purchase of investments		0	0
Proceeds from sale of investments		0	0
		<u>189</u>	<u>314</u>
Net cash provided by investing activities		189	314
<i>Cash Flow from financing activities:</i>			
Repayment of borrowing		0	0
Receipt of expendable endowment		0	0
		<u>0</u>	<u>0</u>
Net cash provided by financing activities		0	0
Change in cash and cash equivalents in the year		<u>-55,528</u>	<u>-68,177</u>
Cash and cash equivalent brought forward		123,772	191,949
Cash and cash equivalent carried forward		£68,244	£123,772

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The financial statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Post Script 360 Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

(b) Preparation of the accounts on a going concern basis

The charity reported a deficit and cash outflow for the year of £55,000. The deficit has reduced from the previous year, with income increasing and costs decreasing. The trustees are of the view that the charity has sufficient reserves to continue operating in the immediate future, for a period of more than 12 months and, on this basis, the charity is a going concern.

Forecasts show that the trustees are expecting the charity to start reporting a surplus in the immediate future. Grant income from charitable trusts and foundations is increasing significantly from previous years, as are contributions. The charity has acted prudently over costs in recent years and the charity is now showing growth.

(c) Income Recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

POSTSCRIPT 360 LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

(d) Expenditure Recognition

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

(e) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(f) Fixed Asset Investments

Investments are stated at market value as at the balance sheet date. The Income and Expenditure account includes the net gains and losses arising on revaluation and disposals throughout the year.

(g) Realised Gains and Losses

All gains and losses are taken to the Income and Expenditure account as they arise. Realised gains and losses in investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later). Realised and unrealised gains are not separate in the Income and Expenditure account.

2	Fixed Asset Investments	2025	2024
	Quoted Shares and Corporate Bonds - historical cost	£0	£0
	Quoted Shares and Corporate Bonds - market value	£0	£0

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

3	Debtors	2025	2024
	Grants Receivable	0	0
	Prepayments	142	0
	Other Debtors	632	0
		£774	£0

4	Creditors: amounts falling due within one year	2025	2024
	Accruals	1,022	870
	Other Taxes and Social Security Costs	2,491	2,052
		£3,513	£2,922

5	Employee costs	2025	2024
	Wages and Salaries	88,863	84,119
	Social Security Costs	3,497	3,412
	Pension Contributions	1,929	1,974
		£94,289	£89,505

No employees received emoluments of more than £60,000.

Average number of employees	3	3
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6 Trustees remuneration and related party transactions

No members of the board of trustees received any remuneration during the year.

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2024 - Nil).

7	Net incoming resources	2025	2024
	Net Incoming Resources is stated after charging:		
	Depreciation	0	0
	Independent Examiners Fee (inc VAT)	900	870

POSTSCRIPT 360 LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

8	Capital commitments	2025	2024
	Authorised but not contracted	£ nil	£ nil
	Contracted but not spent	£ nil	£ nil

9	Analysis of net assets between funds	General Funds	Restricted Funds	Total
	Fixed Asset Investments	0	0	0
	Current Assets	69,018	0	69,018
	Current Liabilities	-3,513	0	-3,513
		£65,505	£0	£65,505

10	Reserves	At 01.04.24	Transfers	Income	Expenditure	At 31.03.25
	<i>General Reserves</i>					
	- general funds	91,785	0	51,911	-107,256	36,440
	- designated funds	29,065	0	0	0	29,065
		120,850	0	51,911	-107,256	65,505
	Gains/(losses)	0	0	0	0	0
	Total Reserves	£120,850	£0	£51,911	(£107,256)	£65,505

11	Designated reserves	2025	2024
	Designated Reserves consist of:		
	Development Reserve	29,065	29,065
		£29,065	£29,065

Purpose of Restricted Funds

There were no restricted funds during the year.

Purpose of Designated Funds

Development Reserve

A Development Reserve has been established to set aside funds for the purpose of the on-going development of the charity.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

12 Taxation

As a charity, Post Script 360 Limited is exempt from tax on income and gains falling within current tax legislation to the extent that these are applied to its charitable objectives. No tax charges have arisen in the Charity.

13	Income from charitable activities	Restricted	Unrestricted	2025 Total	2024 Total
	John James Foundation	0	10,000	10,000	10,000
	Medlock Charitable Trust	0	5,000	5,000	0
	The Albert Hunt Trust	0	5,000	5,000	0
	The James Tudor Foundation	0	10,000	10,000	0
	South Gloucestershire Council	0	0	0	5,000
	Quartet Community	0	0	0	5,000
		£0	£30,000	£30,000	£20,000

14	Income from other trading activities	Restricted	Unrestricted	2025 Total	2024 Total
	Group Work		0	0	0
		£0	£0	£0	£0

15 Investment income
All of the charities investment income of £189 (2024 - £314) arises from money held in interest bearing accounts and investments.

16	Direct charitable expenditure	Restricted	Unrestricted	2025 Total	2024 Total
	Fundraising Costs	£0	£0	£0	£0

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

17	Charitable activities	Restricted	Unrestricted	2025 Total	2024 Total
	Salaries	0	94,289	94,289	89,505
	Postage	0	0	0	0
	Photocopying and Printing	0	35	35	217
	IT Costs	0	605	605	420
	Training	0	0	0	7
	Subscriptions and Publications	0	450	450	482
	Advertising/Promotion	0	0	0	815
	Telephone	0	3,109	3,109	3,263
	Bank Charges	0	426	426	294
	Rent and Rates	0	5,289	5,289	5,054
	Insurance	0	533	533	751
	Repairs and Renewals	0	125	125	84
	Payroll Bureau	0	389	389	316
	Miscellaneous Expenses	0	146	146	201
	Book-Keeping	0	960	960	498
	Independent Examination	0	900	900	870
		£0	£107,256	£107,256	£102,777

18 Reconciliation of net movements in funds to net cash flow from operating activities

	2025	2024
Net Movement in funds	-55,345	-68,164
Deduct interest income	-189	-314
Decrease (increase) in debtors	-774	159
Decrease (increase) in stocks	0	0
Increase (decrease) in creditors	591	-172
Net cash used in operating activities	(£55,717)	(£68,491)