

Registration number NI036267

ESC FILMS LTD
Company limited by guarantee

Annual report and financial statements
for the year ended 31 March 2025

ESC FILMS LTD
Company limited by guarantee

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Trustee Report
for the year ended 31 March 2025

The Trustees present their report with the financial statements for the year ended 31 March 2025. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and to "Accounting and Reporting by 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 published in October 2019".

Reference and Administrative Information

Charity Name: ESC FILMS LTD
Charity Registration number: NIC102123
Company Registration number: NI036267
Registered Office: Blick Studios, 46 Hill Street, Belfast, Northern Ireland, BT1 2LB
Business Address: Blick Studios, 46 Hill Street, Belfast, Northern Ireland, BT1 2LB

Trustees (that served during the year under review)

Don Leeson (Chair)
Paul McAleer (Resigned 30 May 2024)
Heather Moorhead
Moyra Richardson
Neil Gilmore (Resigned 30 May 2024)
Sarah McErlain (Appointed 6 September 2024)
Roisin Scott (Appointed 20 September 2024)
Gillian McNaul (Appointed 20 September 2024)
Charlotte Scott (Appointed 20 September 2024)
Christopher Carlin (Appointed 31 October 2024)

Secretary

Moyra Richardson

Independent Examiner

McCreery Turkington Stockman LTD, 1 Lanyon Quay, Belfast, BT1 3LG

Bankers

The Co-Operative Bank Plc, P.O. Box 250, Skelmersdale, WN8 6WT

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Trustee Report
for the year ended 31 March 2025

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing documents of the charity are its Memorandum and Articles of Association establishing the company under company legislation and its constitution.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Structure, governance and management of the charity

Governance and management of esc films is undertaken by a Board of Trustees comprising a Chair, Treasurer, Secretary, and other Trustees. The Board normally meets between four - six times a year and is responsible for the overall strategic direction and control of esc films' activities. The day to day management of esc films is led by the Chief Executive with authority delegated by the Board of Trustees. The Chief Executive and Artistic Trustee, have clearly defined areas of responsibility and accountability. They are supported by a cohort of freelance associates who are contracted for specialist expertise when the need arises.

The methods used to recruit and appoint new charity trustees.

The charity recruits and appoints trustees with a range of skills, experience and knowledge in keeping with the pursuance of its objects.

The charity's financial control procedures

In relation to esc films' overall financial control procedures, the charity has in place a comprehensive Strategic Plan supplemented by an annual budget approved by the Board of Trustees. Actual results are reported against budget on a monthly basis and projections to year end are reviewed by the Board at every meeting. The charity's day to day financial processes, which are governed by financial regulations, are approved by the Board.

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.

Objectives, Activities, Achievements and Performance

Main Aim

The charity's objects are set out in its constitution and are to advance education for the public benefit and to promote arts and culture. A more detailed explanation of the charity's objects is contained below in the section entitled "The main activities undertaken during the year to further the charity's purpose for the public benefit".

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Trustee Report
for the year ended 31 March 2025

The main activities undertaken in relation to those purposes during the year 2024-25

SUMMARY: Over the course of the year we worked with 40 individuals, impacting directly on 40 participants in our therapeutic work, on a further 320 family members and an additional 15 staff members and volunteers. The charity awarded 40 ASDAN Awards of which 32 were Expressive Arts and 8 were ASDAN Peer Mentoring Awards.

The main achievements and performance of the charity in 2024-25.

esc films worked continuously to deliver on the goals outlined in our Strategic Plan and Business Plan 2023-25.

esc films focused on fulfilling the following aims for the year 2024-25:

We delivered a series of co-designed and co-produced short films based on the lived experience of the participants:

Cancer Focus - final year.

esc films are continued to work with Cancer Focus staff and clients on shaping a film to fulfil their needs.

esc films have been working within the NI Prison Service, delivering accredited expressive writing programmes to pre-release prisoners.

In 2024 -25 we ran 4 of our flagship programme "Snakes & Ladders" in Maghaberry and Magilligan prisons with recalled prisoners focusing on mental health, ACEs, PTSD and addiction. We piloted a new programme called "Unboxing Women" in Hydebank Wood College, working with female prisoners with mental health needs, addiction issues and complex trauma through the medium of expressive writing.

We continued to promote our feature film Mickey B internationally including a screening with Q & A for the University of Murcia, Spain.

Financial Review

The charity's financial position at the end of the year ended 31 March 2025 is set out in the financial statements.

Reserves Policy

The trustees have set a reserves target of at least £25,000 of unrestricted reserves representing approx. 3 months running costs.

The trustees regularly review the level of reserves held and consider opportunities to apply them in line with, and in furtherance of its charitable objectives.

Going Concern

The Board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

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Trustee Report
for the year ended 31 March 2025

Statement of the Trustees' Responsibilities


The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources, including the income and expenditure, of the charitable company for the year. In preparing those financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board on 1 December 2025.

Don Leeson
Chair  [Don Leeson \(Dec 1, 2025 21:49:01 GMT\)](#)

Independent examiner 's report to the Trustees of ESC FILMS LTD

I report on the accounts of the for the for the year ended 31 March 2025, which are set out on the following pages.

Respective responsibilities of and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. 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 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

MTS

[MTS \(Nov 5, 2025 21:39:15 GMT\)](#)

Richard McClay FCA
For and on behalf of McCreery Turkington Stockman LTD

1 Lanyon Quay
Belfast
BT1 3LG

1 December 2025

ESC FILMS LTD
Company limited by guarantee

Statement of Financial Activities (Including Summary Income and Expenditure Account)
for the year ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Year Total	Year Total
		2025	2025	2025	2024
Income from:	Notes	£	£	£	£
Donation income:	4	20,138	-	20,138	2,918
Charitable activities	11	2,079	52,992	55,071	87,838
Total incoming resources		<u>22,217</u>	<u>52,992</u>	<u>75,209</u>	<u>90,756</u>
Expenditure on:					
Costs of charitable activities	5	(18,845)	(54,620)	(73,465)	(91,384)
Total resources expended		<u>(18,845)</u>	<u>(54,620)</u>	<u>(73,465)</u>	<u>(91,384)</u>
Net income before transfers		<u>3,372</u>	<u>(1,628)</u>	<u>1,744</u>	<u>(628)</u>
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net incoming resources		<u>3,372</u>	<u>(1,628)</u>	<u>1,744</u>	<u>(628)</u>
 Fund balances brought forward		<u>18,811</u>	<u>6,511</u>	<u>25,322</u>	<u>25,950</u>
Fund balances carried forward		<u>22,183</u>	<u>4,883</u>	<u>27,066</u>	<u>25,322</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 10 to 17 form an integral part of these financial statements.

ESC FILMS LTD
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Balance sheet
as at 31 March 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		6,324		8,432
Current assets					
Debtors	10	1,361		17,030	
Cash at bank and in hand		47,574		24,671	
		<u>48,935</u>		<u>41,701</u>	
Creditors: amounts falling due within one year	7	<u>(28,193)</u>		<u>(24,811)</u>	
Net current assets			<u>20,742</u>		<u>16,890</u>
Net assets			<u><u>27,066</u></u>		<u><u>25,322</u></u>
Capital and reserves					
Unrestricted funds	11		22,183		18,811
Restricted funds	11		4,883		6,511
General funds			<u><u>27,066</u></u>		<u><u>25,322</u></u>

The notes on pages 10 to 17 form an integral part of these financial statements.

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Balance sheet (continued)

for the year ended 31 March 2025

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- (a) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- (b) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board on 1 December 2025 and signed on its behalf by

Don Leeson
Director


Don Leeson Dec 1, 2025 21:49:01 GMT)

Registration number NI036267

ESC FILMS LTD
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Notes to the financial statements
for the year ended 31 March 2025

..... continued

1. Accounting policies

Company information

ESC FILMS LTD is a Company limited by guarantee, registered in Northern Ireland. The address of the registered office is Blick Studios, 46 Hill Street, Belfast, Antrim, Northern Ireland, BT1 2LB.

1.1. Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 Standard applicable in the UK and Republic of Ireland published in October 2019".

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

1.2. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures and fittings - 25% reducing balance

1.3. Cash at bank and in hand

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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Notes to the financial statements
for the year ended 31 March 2025

1.4. Financial Instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments and Section 12 'Other Financial Instruments Issues of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Company balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Society after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.5. Equity instruments

Income recognition

Equity instruments issued by the Company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the Company.

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Notes to the financial statements
for the year ended 31 March 2025

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1.6. Provisions

Provisions are recognised when the Company has a legal or constructive present obligation as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value the unwinding of the discount is recognised as a finance cost in profit and loss in the period it arises.

1.7. Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

1.8. Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. Net incoming resources for the year	2025	2024
	£	£
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible assets	2,108	2,810

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Notes to the financial statements
for the year ended 31 March 2025

..... continued

3. Employees

	Year ended 2025 Number	Year ended 2024 Number
Number of employees		
The average monthly numbers of employees during the year were:		
Management and administrative staff	2	2
	<hr/>	<hr/>
	Year ended 2025 £	Year ended 2024 £
Employment costs		
Salary costs	50,032	49,709
	<hr/>	<hr/>

There were no employees earning over £60,000 in the year ended 31 March 2025.

4. Income from:	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Donation income				
Donation income	20,138	-	20,138	2,918
	<hr/>	<hr/>	<hr/>	<hr/>
	20,138	-	20,138	2,918
	<hr/>	<hr/>	<hr/>	<hr/>

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Notes to the financial statements
for the year ended 31 March 2025

..... continued

	Total 2025 £	Total 2024 £
5. Expenditure on:		
Costs directly allocated to charitable activities		
Salaries	50,032	49,709
Direct project costs	210	869
Insurance	1,004	549
Rent, light and heat	4,200	3,600
Office costs	2,972	4,070
Computer expenses	1,350	508
Equipment	125	1,416
Travel	1,501	8
Freelance costs	5,315	24,646
Independent examination	1,200	1,200
Bank fees	24	25
General expenses	3,424	1,974
	<u>71,357</u>	<u>88,574</u>
Depreciation		
Depreciation on intangibles, fixtures and computers	<u>2,108</u>	<u>2,810</u>
	<u>73,465</u>	<u>91,384</u>
Analysis by fund		
Restricted funds	54,620	
Unrestricted funds	18,845	
	<u>73,465</u>	
For the year ended 31 March 2024	<u><u>73,465</u></u>	
Restricted funds		8,021
Unrestricted funds		83,363
		<u>91,384</u>

6. Taxation

No liability to UK corporation tax arises on ordinary activities for the year. The Company is a registered charity .

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Notes to the financial statements
for the year ended 31 March 2025

..... continued

7. Creditors: amounts falling due within one year	2025	2024
	£	£
Other creditors	644	1,240
Trade creditors	4,386	8,216
Deferred income (See note 8)	21,963	14,155
Accruals	1,200	1,200
	<u>28,193</u>	<u>24,811</u>

8. Deferred income (Included in note 7)

	Balance 1 April 2024	Released in year	Deferral in year	Balance 31 March 2025
Cancer Focus	5,122	(5,122)	6,962	6,962
LFT Charitable Trust	5,034	(5,034)	5,001	5,001
Housing Rights	3,999	(3,999)	-	-
Eileen Ryan Donation	-	-	5,000	5,000
Thomas Wall Trust	-	-	5,000	5,000
	<u>14,155</u>	<u>(14,155)</u>	<u>21,963</u>	<u>21,963</u>

9. Tangible fixed assets	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2024	28,329	28,329
At 31 March 2025	<u>28,329</u>	<u>28,329</u>
Depreciation		
At 1 April 2024	19,897	19,897
Charge for the year	2,108	2,108
At 31 March 2025	<u>22,005</u>	<u>22,005</u>
Net book values		
At 31 March 2025	<u>6,324</u>	<u>6,324</u>
At 31 March 2024	<u>8,432</u>	<u>8,432</u>

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Notes to the financial statements
for the year ended 31 March 2025

..... continued

10. Debtors	2025	2024
	£	£
Other debtors	<u>1,361</u>	<u>17,030</u>

11. Statement of funds

	Balance 1 April 2024	Incoming Resources	Outgoing Resources	Transfers	Balance 31 March 2025
Unrestricted Funds					
General fund	<u>18,811</u>	<u>22,217</u>	<u>18,845</u>	<u>-</u>	<u>22,183</u>
	<u>18,811</u>	<u>22,217</u>	<u>(18,845)</u>	<u>-</u>	<u>22,183</u>
Restricted funds					
Restricted fixed asset fund	6,511	-	(1,628)	-	4,883
LFT Charitable Trust	-	24,052	(24,052)	-	-
DOJ ARCS	-	9,850	(9,850)	-	-
NIPS	-	19,090	(19,090)	-	-
	<u>6,511</u>	<u>52,992</u>	<u>(54,620)</u>	<u>-</u>	<u>4,883</u>
	<u>25,322</u>	<u>75,209</u>	<u>(73,465)</u>	<u>-</u>	<u>27,066</u>

The unrestricted reserve represents the free funds of the charity which are not designated for particular purposes.

The restricted funds represent grants received by the charity for specific purposes as laid out in the terms of the grant, and the application of those funds for those purposes.

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Notes to the financial statements
for the year ended 31 March 2025

..... continued

12. Analysis of net assets between funds

	Tangible fixed Assets	Net current Assets/ (Liabilities)	Total
Unrestricted Funds			
General fund	1,441	20,742	22,183
	<u>1,441</u>	<u>20,742</u>	<u>22,183</u>
Restricted funds			
Restricted fixed asset fund	4,883	-	4,883
	<u>4,883</u>	<u>-</u>	<u>4,883</u>
	<u>6,324</u>	<u>20,742</u>	<u>27,066</u>

13. Company limited by guarantee

ESC FILMS LTD is a company limited by guarantee and the liability of the members is limited to a maximum of £1 for each member.