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Annual Report and Accounts

2020



British Board of Film Classification Annual Report and Accounts

1 January 2020 – 31 December 2020

This Annual Report is submitted to the Secretary of State for laying before Parliament pursuant to the provisions of Section 6 of the Video Recordings Act 1984. It is made up of two parts. The first is a report on the activities of the Board for the period and the second (contained in an annex) is the statutory report and financial statements of the company as approved by the Directors. The Annual Report does not form part of the statutory accounts of the company.

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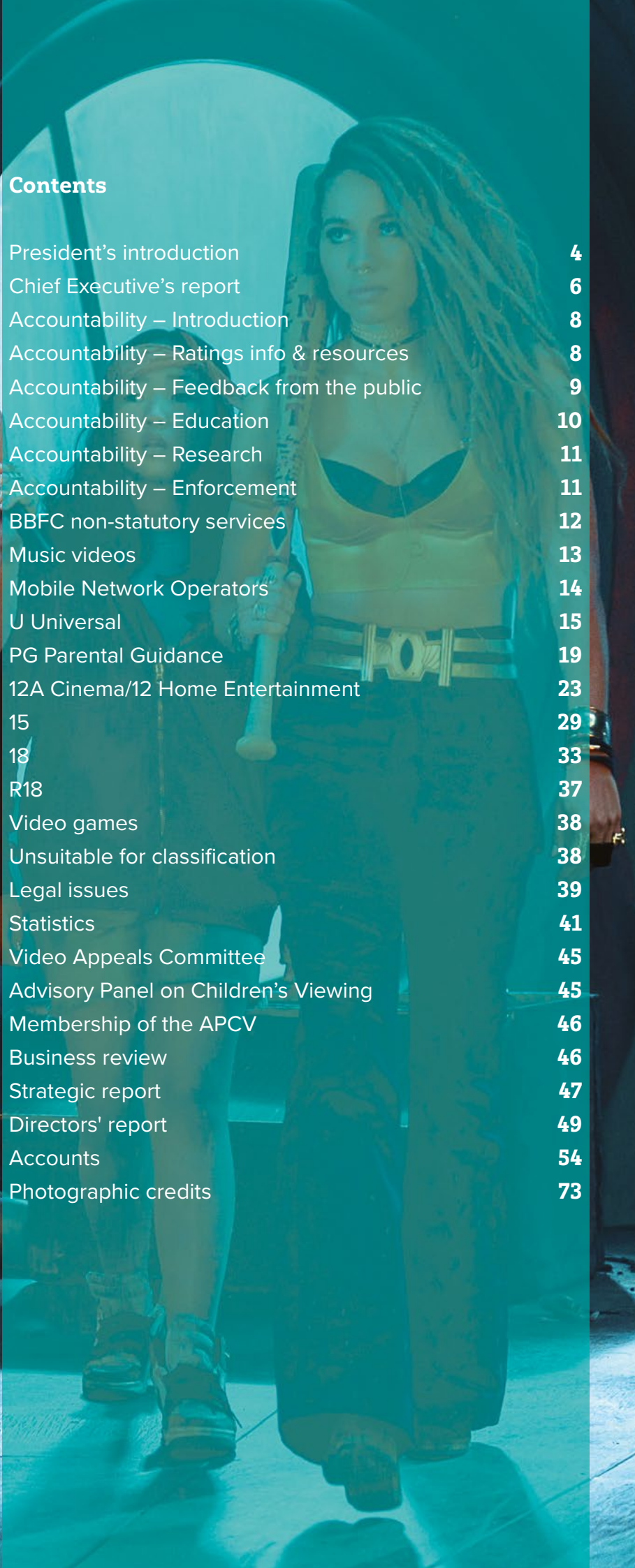
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President's introduction



Providing valuable information for families to choose what to watch – be it in cinemas, on DVD or Blu-ray or on digital devices – is at the core of the BBFC's mission and has proved ever more important during the past year. It helps provide guidance to families to ensure that they are watching content that is right for them. In doing so, it helps us meet people's demand for trusted, consistent age ratings, offline and online. We seek to repay that trust at every turn. Our guidelines, informed by feedback from over 10,000 people across the UK, make it clear what audiences expect and what our standards are, and we apply these principles to every classification decision we make.

The coronavirus pandemic in 2020 has been enormously challenging for everyone, and societies across the world have adapted to living, working and socialising online more than ever before. The economic and social impact of the virus have led to rapid change in work practices, social and family relationships and, for many, personal priorities. And, of course, it has meant many challenges for the BBFC which I believe we have met successfully – just one example of this is that much of our classification and education resources are now available online for teachers and, due to home learning, for parents as well. Support for our classifications and ratings

info remains at very high levels and we are determined to continue to provide viewers with information to help them choose wisely even in the most difficult circumstances.

Home-schooling resources and children's online experiences during lockdown

In April we launched a range of home-learning resources in response to COVID-19. This initiative was welcomed by Caroline Dinenage, Minister for Digital and Culture, and by children's charities from across the UK, including Barnardo's, Childnet and the PSHE Association.

Our education presentations, through which, in ordinary years, we visit numerous schools and colleges and speak to pupils and students face to face, had to change in 2020 as well. Like countless teachers across the world, our team switched to online seminars, which have proved to be very popular and appreciated throughout the UK.

We also launched **Movie Night with the BBFC** activity packs for families in lockdown. These include film suggestions, information about the age rating and ratings info, discussion points for the whole family and fun, film-related activities for children.

The importance of what children tell us about our work

We talked to teenagers about what they've viewed online during lockdown. Our findings showed that 47% of teens had seen content online that they wish they hadn't been exposed to, and one in seven teens told us they see harmful videos every day. The research highlighted the need for children to feel safe and secure online, and for their parents to feel encouraged to talk with them about these experiences. On a lighter note, through research carried out by We Are Family and Panelbase, we also discovered what the favourite feel-good films are when families are stuck at home together. It was great to hear that there was plenty of happy and positive viewing going on during these difficult times for children and families.

Patrick Swaffer – President

In September we released new YouGov research looking into how young people make their own decisions about the content they are viewing. We discussed this new research in our online panel event **Content, Empowerment and Shaping the Future Generation** with an expert panel hosted by journalist, former MP and BBFC Board member Gloria De Piero and which included BBFC Chief Executive David Austin; PSHE Association Senior Subject Specialist Jenny Fox; Head of Editorial Standards at BBC Children's



Catherine McAllister; renowned psychologist Dr Linda Papadopoulos; and Noah, an Into Film Young Reporter. The event provided useful insight for parents and teachers on how they can help the children in their lives make decisions that are right for them.

I am thrilled by the plans we are putting in place in 2021 to form a BBFC Youth Panel, which will comprise a group of 16–19 year olds working closely with the BBFC to provide feedback on key classification issues, to represent the voice of young people, and to ensure that we are meeting their needs. I know that the BBFC will benefit from adding these important voices to our discussions and our classification work.

Reaching audiences, forging partnerships

We continue to maintain important relationships with charity partners and to forge new relationships, so enhancing the guidance we provide. The BBFC never operates in a vacuum: through our relationships and partnerships, we benefit immeasurably from the policy advice and input expert bodies provide to us. For instance, in February 2020, following a collaboration with Women's Aid and Respect UK, we

published research into audience attitudes to domestic abuse depicted on screen. This research showed that the BBFC is getting it right when it comes to classification decisions around content featuring domestic abuse and it has led us to fine-tune the ways in which we label domestic abuse in our ratings info. Also in 2020, we worked with the Community Security Trust and the Samaritans who helped us refine our policies around the classification of depictions of antisemitism, suicide, and self-harm.

We continue to grow our social media channels: in 2020 we reached 11.5 million people on Facebook and 2.5 million on Twitter. On Soundcloud, the BBFC Podcast has had over 300,000 listens and over 5,000 downloads since its inception. We celebrated our 100th podcast episode in January with film critic Mark Kermode, and in November we welcomed the BBC's Ashanti Omkar FRSA onto the podcast to discuss films to watch during Diwali. And in September, we launched our new website. With its focus on helping parents find what they need to know to make informed viewing choices for their families, it's certainly our best yet.

Finally, I should like to pay tribute to our colleagues on the BBFC's Board

of Directors whose tenures came to an end in 2020 – Sonita Alleyne and Jonathan Teckman – and to welcome our new colleagues – John Aalbers, Gloria De Piero and Claire Tavernier. And our Advisory Panel on Children's Viewing (APCV) saw Margo Boye-Anawomah, Professor Charlie Lewis, Professor Ann Phoenix and Honor Rhodes OBE step down from their roles and five new members join: Catherine Doran, James Lockwood, Catherine McAllister, Dr Helen Molden and Dr Linda Papadopoulos. I should very much like to thank all those members of the Board of Directors and the APCV who completed their roles with us in 2020 for all their commitment and contributions to the work of the BBFC and to child protection. And I know that the new members will bring their expertise to what we do by supporting us in our continual, core aim of providing the right protection for children in an increasingly online world.



Chief Executive's report

I am delighted to present the 2020 BBFC Annual Report and Accounts.

This past year has been a year like no other. The worldwide coronavirus pandemic has left no one and no industry untouched. This includes the BBFC: we have experienced perhaps the toughest year in our 108-year history. COVID-19 has seen the widespread closure of cinemas for months at a time, leading to unprecedented impact on the sector – and therefore on our classification work.

Working from home like never before

The BBFC's ethos has always been to view content for classification in the way in which audiences will view it. For theatrical releases, this means viewing films in our fully equipped screening theatre at our offices, or in partner screening theatres. When it became apparent that we would have to close our offices for the first lockdown in March, we rapidly had to put in place measures to ensure that we could view and classify all the content we receive, including cinema content, remotely.

We found that moving to a remote-working set-up was made much easier by our new submission and viewing platform, Horizon, which we had been developing since 2017. Long before COVID-19 arose, we had been planning to launch Horizon in 2020, and the impact of the pandemic thankfully did not get in the way of this. Launching Horizon has transformed our ability to work remotely, including when it came to viewing theatrical submissions at home.

That we have managed to maintain a top-class service to our paying customers and to the public through remote working is testament to the hard work of my dedicated and resourceful team at the BBFC. I am very grateful to all of them for the ways in which they adapted the organisation's working methods so as to ensure we could continue to deliver ratings to our customers, no matter the challenges we, and they, were facing.

I am also enormously grateful to all the theatrical and home entertainment

distributors we work with and who agreed to supply their valuable content to us in ways that would enable us to watch it from our homes rather than on our premises. COVID-19 has, of course, proven difficult in many ways, but to me it has demonstrated something of great value: across the BBFC and our customer base, we are all in this together – and we have worked together to find a way through this challenge.

Helping UK families navigate online entertainment

A key feature of 2020 has been how so many of us – across all walks of life – have had to move very quickly to conduct more aspects of our daily lives online. One of the great things about the internet is how much it offers without the need for the user to go anywhere. What we have seen in 2020 is an exponential growth in all manner of internet usage. This has included home entertainment.

At the BBFC, we focus very strongly on meeting a clearly expressed need among audiences for the same standards online as they are used to offline. We have seen, since the mid-2000s, a steady increase, year on year, in the number of films, TV shows and other types of content available for viewing online, by download or streaming, through Video on Demand (VOD) platforms. Since 2008, we have made our video ratings available for use online as well, and this has allowed us to grow the presence of our trusted ratings on VOD platforms for the benefit of UK families.

To take one, high-profile example: we have been working with Netflix since 2012, and in 2020 our partnership with them went from strength to strength. From February, and following a year-long trial, Netflix began generating BBFC ratings for their content; we audit the ratings and ratings info they generate. This model has proved so effective, and so scalable, that by December we and Netflix were able to announce jointly that all content on Netflix's UK service was BBFC-rated. We are very proud of this joint achievement with such a prominent and widely used platform. According to YouGov



*David Austin –
Chief Executive*

research in 2020, 88% of parents find BBFC age ratings on Netflix useful in helping them to choose content well for their family. Having BBFC ratings and ratings info attached to every piece of content that Netflix makes available in the UK means that audiences of all ages benefit from the clear, consistent and prominent presence of our widely understood and trusted classifications – helping audiences to feel secure in choosing what they want to watch.

We are delighted to have received Government and Parliamentary support for this gold-standard partnership. Our work with Netflix has resulted in an innovative way of achieving widespread coverage of our ratings across a vast and exponentially growing amount of content on a world-leading VOD platform. We encourage other platforms to follow suit.

Protecting children online

We recognise also that, more and more, audiences are watching content on video-sharing platforms. These platforms offer a user experience that provides access to a vast and ever-growing quantity of user-uploaded content. Under the revised Audiovisual Media Services Directive, which came into effect in the UK on 1 November, and for which Ofcom is the regulator, video-sharing platforms are required to protect their users, children in particular, from harmful content. The revised Directive suggests a range of measures platforms may employ to achieve this goal, including ratings systems and parental controls. The

1 *Star Wars:
The Empire
Strikes Back
(PG)*

vast quantity of content available on video-sharing platforms means that is all but impossible to classify it using traditional methods of watching content prior to release. What is needed are innovative ways of providing content labelling, ratings and content moderation. Here at the BBFC we are supporting Ofcom's regulation of video-sharing platforms by exploring and developing a number of new content classification models, involving enhanced user guidance, crowd-sourced ratings and a blend of human and Artificial Intelligence (AI) content-reading.

These new, less traditional classification models are highly scalable and, as such, can offer vital support to video-sharing platforms in meeting the needs of their users. We asked parents for their views in research we published during the first lockdown in May: 95% of them told us they want BBFC age ratings on user-generated content platforms linked to parental filters. We very much enjoy the challenge of developing these ideas into concrete propositions designed to give audiences the trusted standards they are used to, in new ways fit for new modes of viewing.

Children have been online more than ever because of lockdown and we continue to protect them by our work with the UK's four Mobile Network Operators (MNOs). Under this ongoing partnership, we provide the classification framework that the MNOs use to self-regulate commercial and website content accessed via their networks. This enables us and the MNOs to protect children from seeing content inappropriate for them on the 3G and 4G networks across hundreds of millions of websites.

Another of the most important ways in which we can protect children is by making online pornography difficult for them to access. We continue to promote the importance of robust protections, including age-verification mechanisms, to help ensure that children don't see pornography online. As the Government develops its plans for legislation to tackle online harms across a vast spectrum of digital services, we are keen to bring our

expertise, built up through many years of voluntary, best-practice partnership regulation in the online space, to support Ofcom, as Online Harms regulator, in the regulation of content, including pornography, in this new regulatory landscape.

We continue to develop new and innovative ways to provide BBFC age ratings to help families choose well and to reduce burdens for industry whilst ensuring we maintain the integrity and trustworthiness of our ratings wherever and however platforms use them. I cannot emphasise enough how important I believe it is for BBFC ratings to appear alongside film and video content online. I look forward to developing further partnerships to increase the visibility and helpfulness of our ratings across yet more platforms in the year ahead.

Watching content in changing times

Underpinning everything we do at the BBFC is our classification work. We have over 100 years' experience understanding what the UK public think about content. We talk to over 10,000 people every 4–5 years to revise our Classification Guidelines, with regular outreach in between to ensure our policies remain in step with parental expectations and societal standards on an ongoing basis.

As a result of changing standards in society, it's not infrequent that a distributor will submit something to us that we have classified in the

past but which we need to take a fresh look at under our current guidelines. In 2020 we reclassified some high-profile titles. We had given **Rocky**, the classic 1976 boxing drama, an A certificate when we first classified it, and it has always been a PG on video. For its 2020 theatrical re-release, we reclassified it 12A for moderate violence, mouthed strong language and domestic abuse.

Other films that we reclassified upwards to 12A in 2020 included the extended edition of **The Lord of the Rings: The Fellowship of the Ring** (for moderate fantasy violence and threat), which brings it into line with the other two films in the trilogy, and two popular 1980 films re-released to celebrate their 40th anniversaries: the sci-fi fantasy **Flash Gordon** (for moderate violence, language, sex references and discriminatory stereotypes) and the biographical drama **The Elephant Man** (for moderate threat, upsetting scenes and injury detail). **Star Wars: The Empire Strikes Back** was also re-released, and we classified it PG for moderate violence and mild threat.

By contrast, the 1984 sports drama **The Karate Kid**, a PG with cuts for its original theatrical release and a 15 uncut on video since then, is now suitable at 12A uncut for moderate violence and drug references. And **The Fast and the Furious**, the first film in the popular series, and a 15 upon its original release in 2001, is now a 12A for infrequent strong language, moderate violence and sex references.



Chief Executive's report

The issue of discrimination is one of the core issues set out in our guidelines, and in 2020, the tragic death of George Floyd and the subsequent Black Lives Matter protests showed how important it is that discrimination be tackled and flagged up wherever it occurs.

The 1936 film version of the musical **Show Boat**, which many people considered to be progressive in its depiction of race relations and racial injustice at the time of its original release, and which we rated U at that time, came into us again in 2020 on video. Some of the language, behaviour and stereotypes are not defensible at U under current guidelines,

but given the historical context and dated nature of the work, we could accommodate the film at PG for outdated racist stereotypes and discriminatory language and behaviour. However, the extra features included several examples of racist language, necessitating a 12 rating.

5 Against the House is a 1955 noir heist film that we received in 2020 for a new video release. We had previously classified the film A in 1955 and PG in 2008, but a use of a derogatory term in the film has led us to reclassify it at the more appropriate 12 category for infrequent discriminatory language. In 2021, we will be carrying out a research

project looking at audience attitudes to different types of discrimination, especially racism, to ensure that our decisions remain in step with what audiences expect from us.

As we move through 2021, I shall be looking forward to the full reopening of cinemas and people returning to the great, communal viewing experience that the big screen offers. Equally, I believe that the increased prominence of online entertainment that we have seen in the past 12 months is here to stay, and I am excited about the multitude of ways in which content providers can reach audiences. We care about all audiences – wherever and however they watch content.

Accountability – Introduction

We are accountable to both the public and Parliament. We take this accountability seriously. This Annual Report is a key part of our fulfilment of this requirement and

provides a review of our activities and classification decisions during 2020 as well as information about our financial position as required by law. All our previous Annual

Reports are available on our website and are in the libraries of both Houses of Parliament.

Accountability – Ratings info & resources

Our first priority is to help children and families choose well. We publish detailed information about the content of every film and home entertainment feature that we classify, which we call ratings info. It's a helpful guide, particularly aimed at parents, that offers a summary of why we rated a film at any given category. Ratings info appears on the Black Card shown in front of a film, on DVD and Blu-ray boxes, and on some Video on Demand (VOD) services, such as Netflix. There is a longer version on our website and app, which gives more detailed information. Families can involve younger

children in the decision-making process by using our website for children (cbbfc.co.uk). We publish ratings info specifically tailored to younger audiences for films classified at U, PG, 12A and 12 as well as a wealth of resources for teachers, parents and carers.

As the media landscape changes, we change too. We have extended the use of our trusted age ratings beyond our responsibilities for classifying films shown in UK cinemas and released on DVD and Blu-ray. Throughout 2020, we built on our nine-year partnership with Netflix, which has now achieved

100% coverage of our age rating symbols on its UK platform, giving families the age ratings and ratings info we know they want. We also help all of the UK's Mobile Network Operators set parental controls at the right level in order to protect children from potentially harmful content.

In March, we pivoted our outreach work to target families who were spending more time at home due to the pandemic. As part of our COVID-19 response we extended our range of resources, and launched our **Movie Night with the BBFC** activity packs. These free, downloadable packs encourage



2 Pinocchio
(PG)

families to watch a film together, and give parents everything they need to know before they press play. They also include fun activities and discussion points for the whole family to help children think critically about

film, and keep the movie magic alive once the credits roll.

Working closely with the film and digital industries, and with educators and organisations dedicated to

children's welfare, we are continually evolving the guidance we offer and are increasingly able to make a difference in helping everyone choose content well.

Accountability – Feedback from the public

The BBFC receives a relatively small number of complaints about its classification decisions. We received 361 complaints in 2018 and 149 in 2019. Possibly due to a drop in theatrical releases because of COVID-19, we received only 93 complaints in 2020.

We respond to every email and letter, giving the reasoning for our decisions and addressing any specific points raised by the correspondent. Public feedback is important to us as it provides an immediate response to our decisions and helps shape research and large-scale public consultations carried out at each review of the BBFC Classification Guidelines.

In December, 27 people wrote to us following press coverage after we changed the ratings info for the 1980 film *Flash Gordon*. The film came in to us again in June for a new theatrical release and we re-classified the film 12A, from A. We also adapted the ratings info to include discriminatory stereotypes.

Although we had re-classified the film in June, the media coverage and subsequent complaints followed an episode of the BBFC Podcast in December, in which we discussed the reclassification and the stereotypical depictions of a character in the film. The majority of complaints stated that current real-world stereotypes should not be applied to this film. We had made the addition to the ratings info so that audiences can make an informed decision about whether to watch the film.

17 people wrote to complain about the classification of *Pinocchio*. Most felt that the PG rating was incorrect

and that the film was inappropriate for young children.

We classified *Pinocchio* PG for scary scenes and mild violence. PG films are suitable for general viewing, but some scenes may be unsuitable for young children. When viewing the film, our Compliance Officers noted that it was a fairy tale and contained some tonally dark elements. However, the film balances these moments with comic interludes and a reassuring outcome. As such, these moments are not strong enough for a 12A rating and the film is classified PG.

We received nine complaints about the film *Cuties*. One complaint focused on the poster art shown prior to the release of the film; the remainder were about the film itself. All complained about the sexualisation of children in the film.

The film is a mature and thought-provoking coming of age drama that shows the influence that aspects of sexualisation in popular culture can have on young people. We found no material that would cause us to intervene under the Protection of Children Act, and the film's content is within BBFC Guidelines at 15.

We received five complaints about *Jojo Rabbit* citing the language used in the film as well as scenes showing bodies hanging from gallows.

The film discreetly shows people's hanging legs but there is no sight of the execution itself. At 12A, we may permit strong language, depending on the manner in which it is used, who is using the language, its frequency within the work as a whole and any special contextual justification. Given the comic context in which it occurs, we could permit this language at 12A.



Accountability – Education

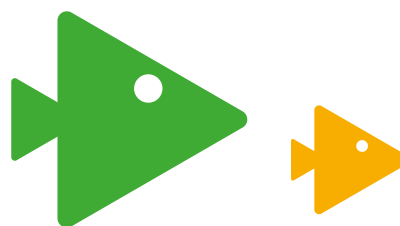
In 2020, the Education Team's work focused on providing online resources for primary and secondary students, as well as educators – including parents – as learning migrated away from the classroom.

We created a wealth of free online home-schooling resources for all Key Stages. Our **Movie Night with the BBFC** resource encourages primary learners to begin thinking critically about film. In 2020, we created 16 of these resources, on a wide range of films, including **Black Panther**, **Spider-Man: Into the Spider-Verse** and **Panga**. The resources were viewed over 1,800 times. For Key Stage 2 learners, we also created our **Age Rating Report** resource, which invites young people to watch a film, determine an age rating and write about all of the

category-defining issues they see. We also created six new interactive **Rate a Trailer** resources on CBBFC, which have been viewed over 4,000 times.

For KS4 and KS5 learners, we continued to create curriculum-linked resources, including a range of new case studies on films such as **Star Wars: The Force Awakens**, **Dil Se..** and **Carol**. People viewed our suite of case studies over 250,000 times in 2020. We also created a range of listicles signposting learners to films that they can view, discuss and analyse as part of cross-curriculum study, or for young people wanting to engage in important topical issues such as those related to the Black Lives Matter movement. Our interactive **Rate a Trailer** resource for teenage learners featured four

new trailers and has received over 22,000 views.

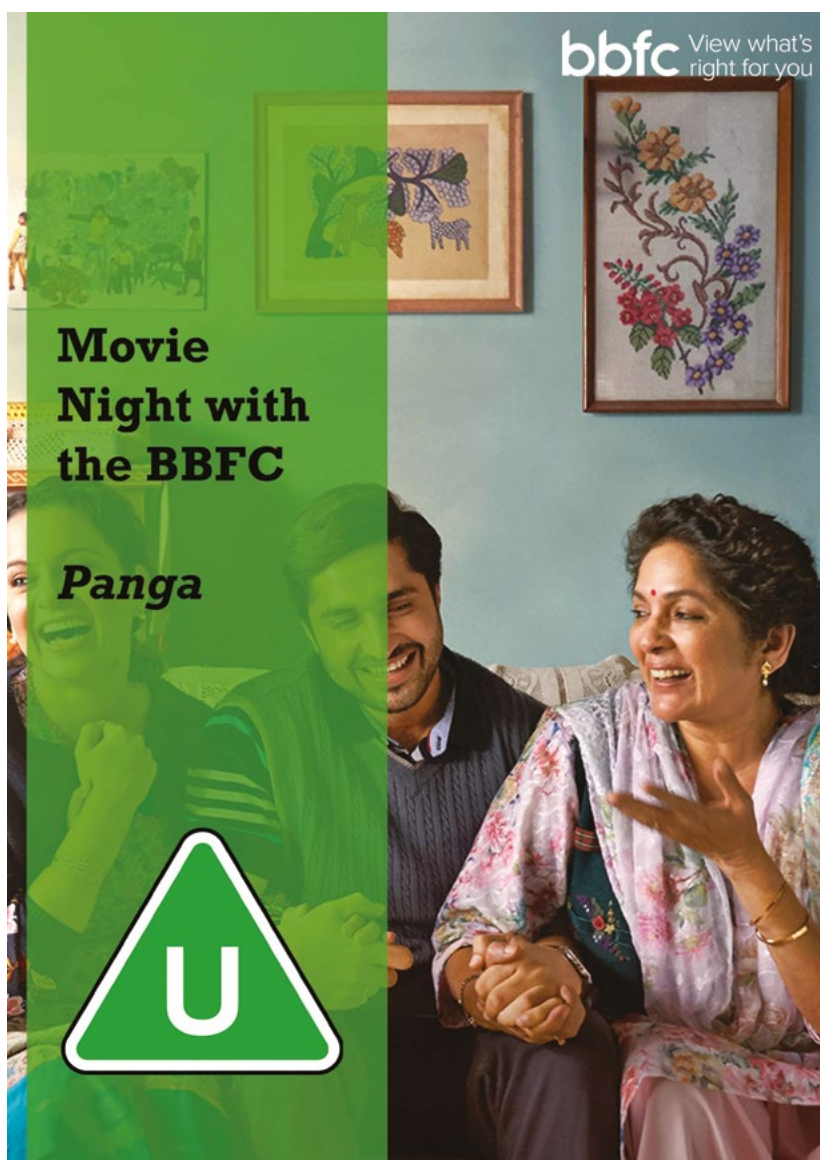


In August, we relaunched our children's website, cbbfc.co.uk. The site is for children aged 12 and under, as well as parents and educators. The website is home to all our KS1 and KS2 resources, including our PSHE-accredited lesson plans that teachers can use in the classroom or at home. The website also provides parents with up-to-date ratings info for the latest film releases that are U, PG, 12A and 12. Since its relaunch, people have viewed our site nearly 120,000 times.

Later in 2020, we relaunched our main BBFC website, bbfc.co.uk, which hosts our educational resources for KS3–KS5, further education (FE) and adult learners, as well as educators. The site includes a dedicated student guide featuring interactive timelines about our history, as well as information about the rating process. Our teacher guide includes access to free classroom posters and our KS3 PSHE resources.

Although our 2020 focus has been on tailoring our online provision, speaking directly to young people about our role remained fundamental to our outreach work throughout the year. The closure of schools and the transition to online learning affected the way in which we engaged with students, and as such, we adapted our offering to include online webinars. Even though the pandemic has affected our ability to reach learners in a face-to-face capacity, we have still managed to engage with young people from around the UK, including those with special educational needs.

As part of our commitment to ensure that our age ratings reflect the views of young people across the UK, we launched our annual student survey in September 2020. The survey



Accountability – Education

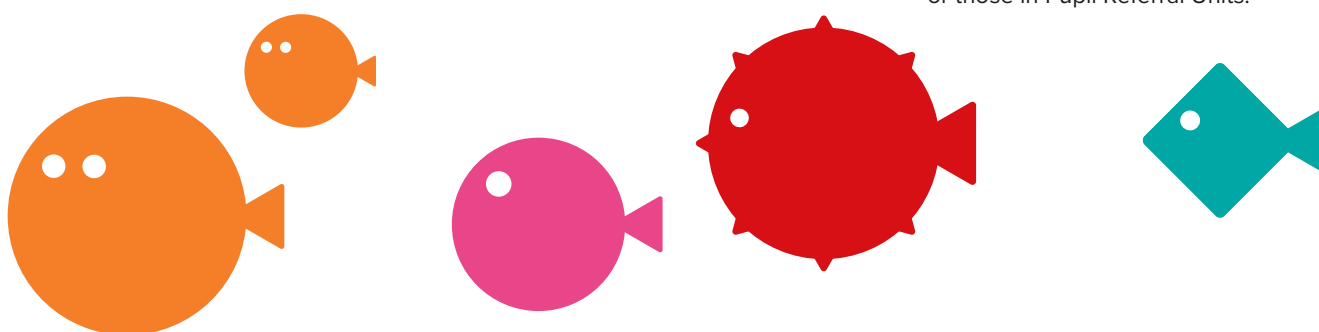
asks teenagers to tell us about the content issues that matter to them, so that we can feed these findings back into our wider classification work. For the first time in our history, we've also launched a primary student survey intended to find out what matters to younger children about age ratings.

We continued to work with partner organisations including the BFI,

Cinemagic and Into Film, to engage with young people about our work. Although key annual events such as the Into Film Festival and Cinemagic Film Festival were unable to go ahead at scale as live events, we did ensure that we continued to engage with young people participating in these events by recording online talks, tailored for both primary and secondary audiences; the talks were available for teachers to download.

We also held a webinar for young people participating in the BFI Film Academy.

As part of our wider outreach work, we supported Paperchains, an arts project created to draw attention to vulnerable people's experience during the coronavirus pandemic. The project aims to engage young people with experience of prison, homelessness, exclusion from school, or those in Pupil Referral Units.



Accountability – Research

In early March, following research with Women's Aid and Respect UK, we changed the way we flag domestic abuse in our ratings info. We now use 'domestic abuse' instead of domestic violence. The research – which consulted both female and male survivors of domestic abuse, experts and the general public – showed that we are getting it right when it comes to classification decisions in both films and episodic content featuring domestic abuse. Scenes of domestic abuse, especially if they are unexpected, can prove triggering to survivors. This can be traumatising, and can lead to people avoiding certain types of content. Responding to these findings, we now flag domestic abuse in every case, even if the scenes are not category-defining.

With the nation working and learning from home because of the pandemic, we wanted to find out what effect this was having on children and young people. We commissioned research, with YouGov, in May which showed that nearly half (47%) of teens had seen content they'd rather avoid during lockdown, with one in seven (13%) saying they see harmful videos every day. Our poll also showed that 14-year-olds see the most harmful content, with a quarter saying they see inappropriate content every day. This research project received coverage in the *Daily Telegraph*.

We also asked children what feel-good films they were watching to cheer themselves up. *Trolls* (U) came out on top, followed by *Frozen* (PG) and *The Boss Baby* (U). For children aged 4–11 *Trolls* was the clear

favourite, but for older children, aged 12 and 13, *Jumanji: Welcome to the Jungle* came in first place. More than 200 local newspapers covered this story online.

To mark the launch of our website, we commissioned more research with YouGov which showed that nearly half of 6-year-olds were regularly making their own decisions about what to watch. We discovered that over half (51%) of 6- to 15-year-olds don't talk to their parents about choosing what content to watch and four in ten (42%) parents say they're concerned about what effect upsetting or disturbing content might have on their child's development. The research received widespread coverage with the story appearing in over 300 print and online media outlets.

Accountability – Enforcement

The Video Recordings Act 1984 requires that each video work supplied on DVD, Blu-ray or any other physical format in the UK be classified by the BBFC,

unless it is exempt from classification.

The BBFC assists Trading Standards Officers and the police by providing

Certificates of Evidence as to the classification status of seized works.



The BBFC is committed to helping UK families choose content well – whatever they watch, wherever and however they watch it. This extends beyond our statutory remit under the Video Recordings Act (VRA) for packaged media, and our work in classifying cinema releases.

Since 2008 we have worked closely with the home entertainment industry and others to bring our trusted age ratings and ratings info to Video on Demand (VOD) platforms on a voluntary, best practice basis. This includes subscription streaming services such as Amazon Prime Video, Apple TV+, and Netflix, as well as services where you can buy and rent content, such as BFI Player, BT TV Store, Google Play, Rakuten TV and Sky Store.

With cinemas closed due to lockdown, the COVID-19 pandemic has accelerated the transition of viewing in the home from physical media to streaming. This includes the continued growth of the Premium VOD (P-VOD) model.

Before 2020, this model was primarily used to support the day-and-date release of independent and world cinema content simultaneously in cinemas and in homes. However, this year some distributors have embraced this option to deliver their content to audiences at home after theatrical runs were cut short due to COVID-19. Examples include *Birds of Prey: and the Fantabulous Emancipation of One Harley Quinn*, *Emma*, *The Invisible Man* and *Onward*, all of

which we classified for VOD release before they were released online following the closure of cinemas during the first lockdown.

The distributors of anticipated titles such as *Trolls World Tour* and *The King of Staten Island*, whose theatrical releases were scheduled either during lockdown or once some cinemas had reopened, chose to bypass a UK cinema run all together in favour of the P-VOD model. Other films, such as *Greyhound*, were released directly to subscription streaming services instead.

Alternatively, some distributors have chosen to hold back their content during the pandemic in order to release it theatrically when cinemas reopen. This was the case for the latest James Bond instalment, *No Time To Die*, which has pushed back its original 2020 release date in line with UK lockdowns.

We are here to help all distributors provide families with the information they need – and want – to choose content that is right for them. Our digital-only age rating service Watch & Rate allows distributors fast and lower-cost access to BBFC age ratings for content premiering online.

In 2020 we classified 8,300 hours of online content, which equals 12,116 unique submissions. Distributors can use the ratings we issue for packaged media on VOD and streaming services – this resulted in 16,301 classifications for content for online use.

The usage of our age rating symbols across VOD and streaming services helps UK families choose content well online, as well as in the cinema or when watching DVDs and Blu-rays. We currently licence 27 companies covering over 30 consumer VOD and streaming brands. This was up from 21 companies in 2019. In 2020 we added a number of key services, including Acorn TV, Barbican On Demand, Into Film and Starz Play.

In 2019, we worked with Government to establish a voluntary set of best-practice guidelines for age labelling and parental controls on VOD and streaming services. As people in the UK view content across a number of different online services, these guidelines promote the consistent and comprehensive use of BBFC age ratings across services to help people choose content well.

In February 2020 Netflix began using BBFC age ratings on its UK service that were generated in-house. Netflix uses a manual tagging system along with an automated rating algorithm to generate the age ratings. This generates compliance metadata tags that Netflix automatically converts into BBFC age ratings via an algorithm that we have helped train to understand UK content standards as outlined in our Classification Guidelines and the detailed policies that underpin them.

To ensure that Netflix's processes, and the ratings they produce, continue to reflect the expectations of families across the UK, we audit

3 *Trolls World Tour* (U)

4 *Onward* (U)

a selection of its in-house BBFC classifications each month.

Netflix reached a significant milestone in December 2020 by becoming the first UK streaming service to reach 100% coverage of BBFC age ratings on its platform. This means that all Netflix Original content, catalogue and licensed titles on the service now carry a BBFC age

rating. As well as also displaying our ratings info, Netflix also aligns BBFC age ratings to its parental filters and controls, making it easier for families to choose content well.

Our work with Netflix continues to help families all over the UK choose content that is right for them. In April, our research found that nearly nine in ten (88%) of parents find BBFC

age ratings on Netflix useful in helping them to choose content well for their family.

We look forward to continuing our work with online services to promote effective, low cost and scalable self-regulation by implementing BBFC age ratings and Best Practice Age Labelling Guidelines.

Music videos

The BBFC continues to offer our classification framework to a wide array of material and services not covered under our statutory remit.

This includes our work with the UK music industry that began in 2015. This service allows UK-signed artists to make their new short-form music videos available on YouTube and other online services with BBFC age ratings.

We ask the major UK record labels (Sony Music, Universal Music and Warner Music) to submit new release videos from their UK repertoire if they believe them to be unsuitable for viewers under 12.

During 2020 we classified 53 new release music videos for online use. This was up from 29 in 2019. In the last 12 months, we classified one online music video at PG, 18 videos

at 12 and 34 at 15. We didn't classify any music videos at U or 18 in 2020.

Participation in this scheme remains voluntary for music labels and we continue to evolve our services to make it as easy as possible for the music industry to support the classification of online music videos. We continue to engage with stakeholders to promote the scheme and encourage further take-up of our classification services.



Mobile Network Operators

During 2020, on a best-practice, voluntary basis, we continued to regulate commercial and internet content delivered by the UK's Mobile Network Operators (MNOs) under our Classification Framework, which defines content unsuitable for customers under the age of 18. We also maintained an additional Classification Framework specifically for EE network customers who wish to set filter levels to 'Strict'. This Framework outlines content that is unsuitable for children under the age of 12 and is based on our Classification Guidelines. To ensure that the system is accountable and transparent, we offer a free appeals procedure that is open to all, the

results of which we publish in full every quarter on our website.

In 2020, we adjudicated on 31 websites. These requests came from website owners, members of the public and the MNOs themselves. Examples of requests for adjudications came from a range of websites, including those selling Cannabidiol products, sexual health products and outdoor clothing, and a naturist camp site. We found that seven websites we were asked to adjudicate on were correctly placed behind adult filters. These included: a website promoting and encouraging the misuse of illegal drugs; sites offering adult sex toys and fetish material; sites offering premium

content for paying customers which included pornographic images; and a website promoting white supremacist views and that could be interpreted as having the potential to encourage discriminatory and harmful views towards Jews and Muslims.

The full list of adjudications is available on our website. We also considered the 31 adjudications under the EE 'Strict' Classification Framework. We considered ten to be unsuitable for children under the age of 12 on grounds of hate speech, drug references, strong sex references (including references to pornography) and other suggestive material. EE maintained or imposed filters on the ten sites.



5 *Dennis & Gnasher: Unleashed! On the Big Screen (U)*



U Universal



We award the U category, which stands for ‘Universal’, to films that are generally suitable for audiences aged four years and over. Our guidelines state that at U a film ‘should be within a positive framework and should offer reassuring counterbalances to any violence, threat or horror’. Although U is the lowest category, there may still be elements that we need to consider. They include issues such as threat, violence, bad language, sex references and dangerous behaviour, as well as wider aspects such as theme and tone.

We receive some films that raise no significant classification issues, and we classify these U with the ratings info ‘no material likely to offend or harm’. The Netflix series **StarBeam**, for instance, follows an eight-year-old girl who transforms into a superhero. It featured no category-defining issues and we therefore classified it U.

One of the most common issues at the junior categories is threat. Our guidelines state that at U, ‘scary or potentially upsetting sequences should be mild, brief and unlikely to cause undue anxiety to young children. The outcome should be reassuring.’

Away is a Latvian animated fantasy film, without dialogue, in which a boy lands by parachute on a strange island and faces a difficult journey to find his way home. The boy encounters various natural obstacles that, with the help of a small bird he befriends, he overcomes with

bravery and resourcefulness. A giant follows the boy across the island, moving slowly in pursuit of him. The film signals the danger of the giant by showing, in a fantastical and undetailed manner, its devouring of wildlife. The very mild threat contains no jump scares or undue intensity in the action, which is presented in a dreamlike visual style. We classified **Away** U for very mild threat.

A science fiction or fantasy context often mitigates scenes of threat by distancing the viewer from recognisable scenarios. **The Snow Queen: Mirrorlands** is an animated fantasy sequel in which a girl tries to rescue her banished family. Characters brandish bladed weapons and jokingly suggest hanging an enemy. A troll is injured, but is swiftly revived. The action scenes conclude reassuringly, and are less intense than those in the previous film, **The Snow Queen 3: Fire and Ice**, which we rated PG in 2019. As a result, we classified **The Snow Queen:**

Mirrorlands U for mild violence and threat.

Supernatural threat will usually result in a higher category than U but, in some instances, comedy can be a mitigating factor. **Captain Sabertooth and the Magic Diamond** is an animated children’s adventure in which two friends join a pirate crew. Among other threats, the friends encounter a vampire, but the comic tone helped secure a U rating for very mild violence, threat and rude humour.

Over the Moon is an animated musical adventure in which a girl builds a rocket ship in the hopes of meeting a mythical goddess. As well as characters being chased and captured by fantastical creatures, there are potentially upsetting scenes in which a girl comes to terms with the loss of her mother. Her family, and pet rabbit, help guide her through the bereavement by offering comfort and support. The



6 **Away** (U)

7 **The Snow Queen: Mirrorlands** (U)

8 **Connected** (U)

9 **Cats & Dogs 3: Paws Unite!** (U)

journey to the moon also provides the girl with uplifting and affirming beliefs that help her, and those she meets, come to terms with their feelings of loneliness. We classified **Over the Moon** U for very mild threat and upsetting scenes.

Fantasy settings and a comic tone are also common mitigating factors for violence at the most junior category. This was the case in **Connected**, an animated sci-fi action comedy in which a family must save the world from a technological uprising. There are occasional mild scenes of comic fantasy violence, including explosions, blasts of energy and stylised martial arts blows. An evil robot is beheaded during a fight scene and others are speared or sliced in half, creating small sprays of black oil. Injuries are not realistic and the overall tone is light and exciting rather than threatening, with funny moments breaking up the action. We rated it U for mild violence, very mild threat, rude humour and language.

The issue of violence also occurs in **Vic the Viking**, a children's animated fantasy adventure in which a young Viking joins his father's crew on a quest to destroy a magic sword. The



film contains battle sequences in which Vikings fire arrows and swing weapons, including swords and spiked maces. Characters exchange punches but no one is injured. The film's slapstick style action scenes factored in to our decision to classify the film U.

Bad language continues to be an issue of concern for a significant proportion of parents, especially at the more junior categories. **Panga** is a Hindi-language family drama in which a retired Kabaddi champion makes a comeback with the support of her husband and son. It contains terms such as 'hell' and 'damn' that

are acceptable at even the most junior category. Accordingly, we classified **Panga** U.

Another film featuring bad language is the US comedy sequel **Cats & Dogs 3: Paws Unite!** We rated the previous two films in the series PG and U, respectively. As well as very mild terms such as 'butt', **Cats & Dogs 3: Paws Unite!** includes wordplay in the phrase, 'What the feline was that?' In such instances, we make a judgement as to the extent to which a sequence may confound parental expectations. The film also contains some rude humour, with several jokes revolving around





U Universal



flatulence, defecating and vomiting – but without accompanying visuals. This type of toilet humour is likely to be familiar to both parents and young children who enjoyed the previous two instalments. We therefore classified the film U for rude humour and very mild bad language.

Rude humour is a recurring issue at the junior categories. Farting dogs appear to be a staple of films aimed at young children – as evidenced in animated titles this year including ***Ella Bella Bingo***; ***Space Dogs: Return to Earth***; and ***Dennis & Gnasher: Unleashed! On the Big Screen***. In the latter, there are jokes about burping, bottoms and flatulence, including a scene in which a dog propels a skateboard with the force of his wind, accompanied by green fart clouds and accusations, directed at the audience, of ‘guffing’.

Trolls World Tour is a colourful fantasy adventure sequel in which Queen Poppy tries to stop the ‘rock’ trolls from enslaving the different musical troll worlds. In one comic sequence, a troll’s trousers split, partially exposing his buttocks. There is also some wordplay as a troll says, ‘Oh balls!’ before quickly continuing, in reference to his snacks, ‘Who’s going to eat my cheese balls?’ We classified the film U for very mild threat, rude humour, language.

Sometimes audiences perceive content as rude, when the film-makers didn’t intend it that way. 2020 saw the release of a new adaptation of Jane Austen’s ***Emma***, starring Anya Taylor-Joy as the eponymous headstrong young woman. Set in the 19th Century, in the film Emma attempts to play matchmaker for those around her, while slowly falling for the handsome George Knightley. In one scene, a servant helps him dress and we briefly see Knightley’s bottom. We received a very small number of complaints for this scene by people who felt that the nudity was inappropriate at the assigned category. However, our guidelines at U permit ‘occasional nudity, with no sexual context’, and the ratings info

for the film informs viewers that it contains brief natural nudity.

Bonus material that accompanies physical media titles is also subject to classification, and is usually submitted separately to the main feature. The film ***Joker***, which we had rated 15 for its theatrical release in 2019, received the same certificate for its home entertainment version. However, the bonus feature ***Becoming Joker***, in which actor Joaquin Phoenix is seen getting into character and posing in his costume, contained none of the classification issues raised in the film and we therefore deemed it suitable for general viewing and classified this piece of content U.



10 *Emma* (U)

11 *Ella Bella Bingo* (U)

12 *The Witches* (PG)





PG Parental Guidance

Content that we classify PG is generally suitable for children aged eight years and over. PG films may depart from the safe and generally non-threatening world presented in U-rated films, but where there are scary moments, PG-level content will usually balance them with elements such as humour or fantasy.

The Witches is a comic fantasy, based on the novel by Roald Dahl, in which a young boy accidentally uncovers a plot by a coven of evil witches. The witches use their distended mouths, sharp fangs and claws to menace both children and adults, resulting in scenes of supernatural threat that may be a little too intense for very young children. These scenes are brief, however, and the film breaks them up with fantasy action and comedy, so they do not exceed a 'mild' level. In another scene a boy is rescued from an overturned car. It is implied that his parents died in the accident, but we do not see their bodies, and subsequent scenes show the boy's kindly grandmother comforting and caring for him. We therefore classified **The Witches** PG for mild threat, scary scenes and language.

Mild threat is also the defining classification issue in another adaptation of a classic children's book. Based on the 1911 novel by Frances Hodgson Burnett, **The Secret Garden** tells the story of a young orphaned girl who arrives at her uncle's remote Yorkshire manor, where she discovers a magical garden. The film contains scenes in which the girl explores dark corridors and sudden noises startle her, creating brief jump scare moments. There is also a scene in which a house fire endangers people, but the sequence ends reassuringly, with the characters escaping to safety. We classified the film PG for mild scary scenes and threat.

Another recurring issue at PG is violence. Several scenes of mild violence occur in **The Call of the Wild**, a US adventure drama based on Jack London's 1903 novel of the same name. Set in the 1890s, it follows a stolen dog who must find his place in the wilds of the Yukon. Sequences of violence include a brief fistfight and shooting, resulting in a small amount of blood. A man strikes a dog with a wooden cosh, but the blow is only seen in shadow, and in another sequence two dogs

fight but without any visible injuries resulting. There was no on-screen evidence that actual dogs were harmed in the making of the film. There are also scenes of threat, including one in which a woman and a dog are swept underneath the ice of a frozen lake before eventually emerging unharmed. The reassuring outcome and absence of stronger detail meant these sequences were within BBFC guidelines at PG. We classified it accordingly, with ratings info of mild violence and threat.

To mark its 40th anniversary, **Star Wars: The Empire Strikes Back** saw a cinematic re-release in 2020. The film is an action fantasy adventure in which the Rebels continue their fight against the evil Empire. We originally classified the film U in 1980, and upheld this rating for a revised version released in cinemas in 1997. However, these classifications predate the introduction of our guidelines, informed by widespread public consultation. **The Empire Strikes Back** features occasional scenes of moderate violence, including a hallucinatory sequence in which a character is bloodlessly beheaded, and another scene in which a



13 *The Secret Garden* (PG)

14 *The Call of the Wild* (PG)

15 *Soul* (PG)



14

character's hand is severed in battle. Under our current guidelines, the existing U classification was no longer reasonable or defensible, but at PG they state: 'Violence will usually be mild. However there may be moderate violence, without detail, if justified by its context (for example, history, comedy or fantasy).' We therefore reclassified the film PG, with ratings info of moderate violence and mild threat.

Another issue of concern to many parents at PG is bad language. **Soul** is a US animated fantasy film in which a music teacher strives to return to the world of the living after his body and soul are accidentally

separated. The film contains use of mild bad language ('crap'), in addition to very mild terms including 'God' and 'butt'. There are also scenes of mild threat, in which the protagonist – who has been transformed into a blob-like being – is frightened by the appearance of other blobs with yellow eyes, who initially seem threatening but do not cause him harm. We classified **Soul** PG for mild bad language and fantasy threat.

Bill & Ted Face the Music is a sci-fi comedy sequel in which two faded rockstars and their daughters travel through time to save the universe. This film contains use of the term 'dick', which we usually

consider to be mild bad language unless it occurs in a sexual or aggressive context. There is also use of the terms 'bloody', 'damn' and 'hell', as well as wordplay using the term 'fudge' in place of stronger language. We duly classified the film PG for mild bad language and fantasy violence.

Similar comic wordplay features in the animated Scooby Doo adventure **Scoob!**, in which a man refers to using 'F-bombs'. However, it quickly transpires that he is talking about superhero weapons called 'Falcon bombs'. Other bad language in the film includes 'crap', 'butt', 'jeez' and 'moron', all of which are similarly containable at PG.

In the US action comedy **Superintelligence**, an ordinary woman's life becomes chaotic after artificial intelligence selects her for observation. As well as mild bad language ('knob', 'crap' and 'sod'), the film features occasional mild sex references. For example, we see a couple kissing and starting to struggle comically out of their clothes before the scene cuts away, implying off-screen sex. Other scenes contain verbal references to 'love-making' and 'getting some'. The film's good-natured comedy context mitigates the sex references, and we therefore classified



15



PG Parental Guidance



Superintelligence PG for mild sex references, threat and language.

The fantasy adventure film **Dolittle** follows a physician who can talk with animals as he undertakes a quest to save the Queen of England. A scene of mild rude humour occurs in which it is implied that a leek is inserted into a dragon's bottom to clear a blockage, resulting in an extended fart gag. There is also mild innuendo, in which someone makes a comment about the size of a scorpion's stinger, and some wordplay regarding a whale 'flipping off' another character by flapping its fin. Cheeky humour such as this is unlikely to confound parental expectation, and we rated the film PG for mild threat and rude humour.

Some films that receive a PG certificate contain challenging and emotionally complex material. A case in point is **Come Away**, a British fantasy drama that reimagines the origins of Peter Pan through a family's experience of bereavement. There are mild scenes of emotional upset throughout the film, as a family mourns a child's death. The film shows the death itself – an accidental drowning – impressionistically, without disturbing detail, although we see brief images of the body floating in water in the aftermath. A subsequent scene features the sight of a sepia photograph of the boy lying in a coffin. None of the images are graphic, however, and the film addresses the theme of grief in a sensitive manner appropriate at PG.

Chal Mera Putt 2 is a Punjabi-language comedy drama sequel in which a Birmingham-based group of Indian and Pakistani illegal immigrants seek permanent residence in the UK. The film contains mild upsetting scenes, including characters reacting to the death of a family member. However, these moments are offset by lighter, comic scenes. There is also a brief verbal reference to drugs. Our guidelines state, 'References to illegal drugs or drug misuse must be innocuous or carry a suitable anti-drug message'. In **Chal Mera Putt 2**, a man makes a sweeping discriminatory statement that Punjabi illegal immigrants all sell drugs; however, none of the film's characters are drug dealers, and no illegal drugs appear on screen. We therefore gave the film the

ratings info of brief mild violence, upsetting scenes and infrequent drug references, and accordingly we classified it PG.

As of 2020, Netflix UK now carries BBFC age ratings on all films and TV shows. Netflix applies BBFC guidelines standards to content, and we audit the platform's ratings to ensure consistency. A rating we considered in 2020 was that of **Jingle Jangle: A Christmas Journey**, a musical fantasy adventure in which a lonely toymaker receives a visit from his granddaughter. The film contains scenes of mild threat in which children escape from a fire by riding a cart through the whirling blades of a giant fan. The emphasis is on adventure and excitement rather than danger, however, and we concurred with the Netflix-applied rating of PG for threat.

Bonus material can sometimes result in a higher category being assigned to a collection than that of the main feature. The distributor chose to remove a gag reel that accompanied the home media release of the PG-rated **Maleficent: Mistress of Evil** to remove a rude gesture, as we would otherwise have rated this piece of bonus material 12 under our language policy.



16 *Come Away* (PG)

17 *Jingle Jangle: A Christmas Journey* (PG)

18 *Tenet* (12A)

12A

12





We award the 12A category to theatrical films that are suitable, in general, for those aged 12 and over. An adult may take a younger child if, in their judgement, the film is suitable for that particular child. In such circumstances, responsibility for allowing a child under 12 to view the film lies with the accompanying adult. The 12 classification is the equivalent category for video works, and no one under 12 may buy or rent a video classified 12.

2020 saw a number of action blockbusters submitted to the BBFC with a 12A category request, which is helpful in indicating the audience that the distributor is hoping to reach. Violence is often a category-defining issue for these films, especially those in the sci-fi and fantasy genres. Our guidelines allow for the depiction of moderate violence at 12A, although such scenes should not feature an emphasis on blood or injury detail.

This was the case for *Mulan*, a live-action remake of the 1998 animated feature. The film follows a young woman who disguises herself as a man in order to take the place of her father when men are called on to fight for the Chinese Emperor against an invading army. *Mulan* contains scenes of moderate battle violence, featuring sword fights and use of bows and arrows, as well as hand-to-hand combat. A scene in which

Mulan strikes a witch on the palm of her hand contains bloody detail, but this is brief and does not dwell on the injury. We classified *Mulan* 12A for moderate violence.

Another action-packed film we classified in 2020 was *Wonder Woman 1984*. The film saw Gal Gadot reprising her role as the eponymous DC Comics character, who must save the world from two power-hungry villains. The film contains scenes of moderate violence and threat similar to its predecessor, including use of fantastical weapons. One of the strongest scenes features an impactful blow to a character's

face, but the brevity of the shot does not emphasise the bloody detail. There is also a brief sequence, visualised in flashback, in which the film's antagonist recalls his childhood where he suffered at the hands of an abusive father. Accordingly, we classified the film 12A for moderate threat, violence and scene of domestic abuse.

Released in cinemas shortly before the national lockdown of March 2020, *Bloodshot* is a sci-fi action thriller, based on a comic book, in which futuristic technology revives a soldier, allowing his body to heal quickly. In displaying this ability, there are scenes in which the hero sustains



19 *Mulan* (12A)

20 *Wonder Woman 1984* (12A)

21 *Bloodshot* (12A)

22 *The Lord of the Rings: The Fellowship of the Ring* (12A)



momentarily graphic wounds before the ‘nanite technology’ quickly reforms his injuries. One particular shot, of the hero’s face partially blasted off before reconstituting, led to us classifying a trailer 15 because of the brief gory detail. We adopt a more cautious approach to classifying trailers, due to the unbidden context in which they typically appear; for instance, a viewer may choose to see a 12A-rated film based on its content, but they do not have the choice of which trailers play before the film. However, when this sequence was fully contextualised within the film itself, it was containable within our guidelines at 12A, which state: ‘occasional gory moments may be permitted if justified by the context.’ We classified *Bloodshot* 12A, accordingly, for moderate violence, bloody images and infrequent strong language.

We have evolved our approach to classification over the years. Widespread public consultation and regular revisions to our guidelines and policies inform what we do. This was evidenced in 2020 with the resubmission, for theatrical re-release, of the *Rocky* franchise, featuring Sylvester Stallone as the heavyweight boxer Rocky Balboa. In the case of *Rocky*, *Rocky II* and *Rocky III*, this was the first time the films had been submitted for theatrical exhibition since their original UK releases in 1977, 1979 and 1982, respectively. They therefore carried a now-defunct A rating, while *Rocky IV* and *Rocky V* had existing PG classifications. Under our current guidelines, the various boxing bouts, some of which include bloody injuries, resulted in us classifying the first five instalments of the sports franchise 12A for moderate violence, in line with *Rocky Balboa* and more

recently *Creed* and *Creed II*. In accordance with a recent update of our policy, the ratings info for *Rocky* also mentions ‘domestic abuse’, for scenes in which the character Paulie is violent and abusive towards his sister, Adrian.

Along with violence, bloody images and injury detail, scenes of threat are often category-defining issues, especially in sci-fi and fantasy films. *The Lord of the Rings: The Fellowship of the Ring*, the first of the trilogy based on the novels by J. R. R. Tolkien, was another title that returned to cinemas in 2020 – this time in its extended cut. The story follows a young Hobbit, Frodo, and his companions as they set out on a long and perilous journey to save Middle-earth from the dark lord Sauron. The film has been a PG since we first classified the theatrical version in 2001. A fantastical context can be a mitigating factor, but prolonged or intense scenes of threat may outweigh the mitigation. Scenes in which the Ringwraiths, orcs, goblins and other demonic monsters pursue and attack the heroes meant that we classified the extended cut of *The Lord of the Rings: The Fellowship of the Ring* 12A, for moderate fantasy violence and threat.

In spite of the fresh challenges that the COVID-19 pandemic has presented for scheduled theatrical releases, we continue to provide our advice service to distributors. Companies sometimes choose to submit content – including





unfinished versions – in advance of their formal submission in order to get advice as to how they can achieve their preferred classification. **Tenet**, director Christopher Nolan’s sci-fi thriller in which a man must stop an evil plot involving futuristic time-bending technology, came in to us for advice with a 12A request. Following the viewing, we informed the company that we would likely classify the film 15, but a small reduction to a scene in which the villain assaults his wife, kicking her and holding his foot over her head in a menacing way, would mean that we could classify the film 12A. As well as sequences of moderate violence and domestic abuse, the film also features occasionally intense scenes of threat, in which characters come under fire, evade bombs and bear witness to terrorist attacks. However, our guidelines state that ‘there may be moderate physical and psychological threat and horror sequences’ at 12A. The company formally submitted the film with the advised cut made and we classified **Tenet** 12A for moderate violence, threat, domestic abuse and infrequent strong language.

The Karate Kid is a 1984 sports drama in which a teenager enters a martial arts tournament after being bullied at school. One scene briefly shows the antagonistic student preparing a marijuana joint in a bathroom stall. This sequence, along with some moments of violence, meant that we classified the film 15 when it first came to us in 1984. However, the distributor chose to remove the sight of drugs and reduce the stronger moments of violence in order to achieve a PG classification for cinema exhibition, as at the time there was no 12A/12 option available. When the distributor reinstated the cut material in 1986 for the film’s home video release, we classified it 15. The uncut version of the film was submitted for a new theatrical release in 2020. Our current guidelines state that scenes of drug misuse at 12A ‘must be infrequent and should not give detailed instruction’, which is the case in the scene in question, and the protagonist’s actions implicitly condemn the villain’s behaviour. Accordingly, we reclassified the film 12A for moderate violence and drug references.

Depictions of sexual activity must be ‘briefly and discreetly portrayed’ at the 12A category. Danish drama **Another Round** follows four friends who decide to test out a scientific theory that maintaining a constant blood alcohol level will improve their lives. A scene of brief moderate sex consists of a husband and wife rekindling their physical relationship in a tent during a family camping trip. The darkly lit interior of the tent obscures the detail, meaning that there is an absence of aggravating factors, such as nudity, that could potentially require a higher classification. We therefore classified **Another Round** 12A for infrequent strong language, moderate sex and substance abuse.

Similarly, our guidelines at 12A state that ‘moderate sex references are permitted, but frequent crude references are unlikely to be acceptable’. In the case of **The Broken Hearts Gallery**, there is a sequence in which friends are trying to cheer up a forlorn woman who has been hiding out in her room following a break-up. Revealing her vibrator, one of the friends asks if she has been masturbating. The film is a light-hearted romantic comedy in

23 *The Karate Kid* (12A)

24 *An American Pickle* (12A)

25 *The Prom* (12A)

which the protagonist decides to get over her failed romance by opening a gallery in which people can leave mementos of past relationships. The film's endearing, comic tone and the context in which the occasional sex references occur are unlikely to confound the expectations of the film's intended audience. Therefore we classified ***The Broken Hearts Gallery*** 12A for moderate sex references, drug references and infrequent strong language.

Strong language can also be a key issue in classifying films at 12A. The frequency of strong language ('f**k') is not always the sole determining factor. We also take into account contextual justification, such as the manner in which a piece of content uses language. The British drama ***23 Walks***, for instance, sees two people in their 60s form a bond of friendship while walking their dogs. The film contains seven uses of strong language ('f**k'), but the majority occur in a moment of frustration and are not personally directed at another person. The film was classified 12A accordingly.

Our classification of certain words or phrases also involves recognising those that may cause offence in other languages. This was the case for the Hindi comedy drama, ***Chhalaang***, a film in which a sports teacher's job is threatened by the arrival of a new teacher from an acclaimed school. Mouthed uses of moderate bad language, including the term 'chootiya', required a 12A classification.

Language is often closely connected to issues of discrimination. At 12A, our Classification Guidelines state that discriminatory language or behaviour 'must not be endorsed by the work as a whole'. ***The Prom***, a US musical comedy starring Meryl Streep and Kerry Washington, follows high-school student Emma Nolan, who is excluded from a dance on the grounds of her sexuality. Although there are scenes of bullying in which homophobic language and behaviour occur, the film focuses on the support Emma receives from a visiting group of Broadway performers and the ways in which she finds affirmation in the more inclusive community they create. We classified the film 12A for moderate sex references, language and discrimination.

A similar issue was present in ***An American Pickle***, a comedy drama in which an immigrant to the United States, accidentally preserved in a 'pickled' state for a hundred years, wakes up in the modern day. The man's outdated views and frustrations with contemporary society result in discriminatory behaviour, including homophobic and racist remarks, ableism and sexism. However, the film clearly condemns discrimination and uses these scenes to satirical effect, while also emphasising how cultural values change. We classified ***An American Pickle*** 12A, for infrequent strong language, discrimination and moderate comic violence.

Occasionally, other classification issues that are rather unique in nature will arise and present an



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interesting challenge. **Words on Bathroom Walls** follows a gifted teenager, Adam, who is diagnosed with schizophrenia while at high school. The ways in which the film depicts Adam's reality as he experiences auditory and visual hallucinations may distress some viewers. His darker impulses take the form of a smoke-like black shadow, and he hears a voice that encourages negative thoughts. However, the film portrays mental health issues in a sensitive manner throughout, demonstrating how people can achieve positive outcomes from adverse circumstances, including from familial support and understanding. We therefore classified the film 12A for mental illness theme, moderate sex references and infrequent strong language.

Our theatrical submissions include recordings of live performances of theatre, opera and dance productions intended for cinema

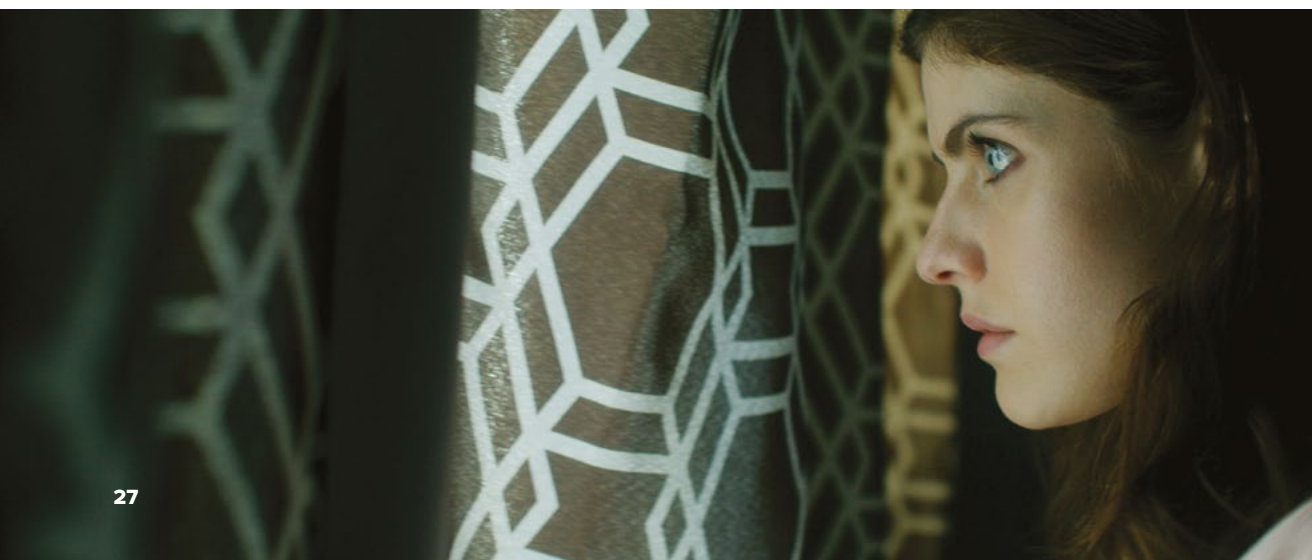
release. **Uncle Vanya**, written by Anton Chekhov, was a recording of a 2020 production at the Harold Pinter Theatre in London. Starring Toby Jones in the title role, it follows the hidden passions and turbulent relationships surrounding an elderly professor living on a crumbling estate. The play includes a scene in which a man fires a gun towards another in a fit of drunken anger, as well as verbal references to suicide that contributed to a 12A classification for infrequent strong language, moderate threat and suicide references.

Little Mix: LM5 - The Tour Film is a concert film recorded at the O2 Arena in London on the final night of the British girl group's LM5 tour. Although their music appeals to a broad audience, the performance contains sex references and innuendo in song lyrics, sexualised choreography, and mouthed strong language, which meant that we classified it 12A.

We see a range of category-defining issues in our ongoing work classifying music videos online. Among content that received a 12 classification in 2020 is **Fairytale of New York** by The Pogues featuring Kirsty MacColl, which contained discriminatory language and moderate references to sex and drugs; **GWOP** by Jay1 for moderate sex references and language; as well as Anne Marie's **Problems** for infrequent strong language.

15





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In keeping with recent years, we classified more cinema releases at 15 in 2020 than at any other category. No one under 15 may see a 15 film in a cinema or buy a 15-rated video.

One of the factors our Compliance Officers consider, when assessing the level of threat in a work, is whether it taps into the topical concerns of the day. In 2020, a number of thrillers took their ideas from the COVID-19 pandemic and we were compelled to measure them against viewers' real-world anxieties. *Songbird*, produced by Michael Bay, is set in the year 2024 where, with a mutated form of the virus still raging, carriers are abandoned in concentration camps and bands of rebels fight back against the brutal restrictions an authoritarian government imposes. Our long ratings info alerted audiences to the potentially distressing theme of

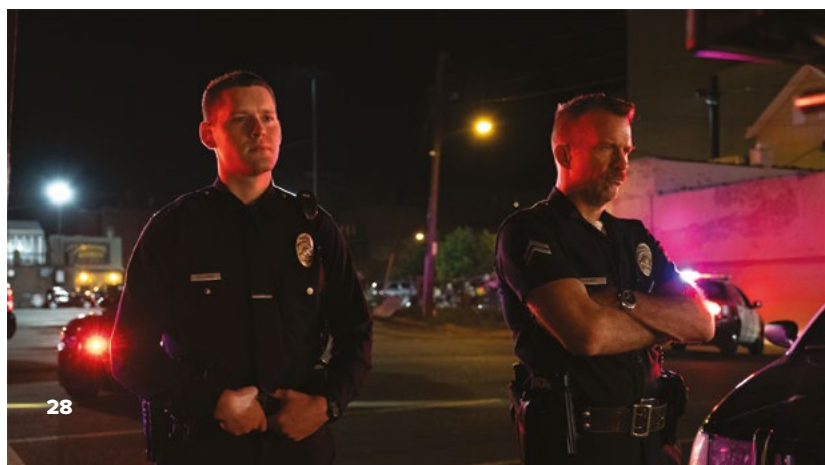
the film, which we classified 15 for strong violence, threat and sexually abusive behaviour.

Violence, too, can have a stronger impact when occurring in a real-world setting. The US action drama *Bulletproof* – released in the US under the title *Crown Vic* – follows a rookie's first day on the beat with the Los Angeles Police Department, and contrasts his uncompromising moral principles with the jaded recalcitrance of his veteran colleague. The film features excessive police violence, with white officers kneeling on suspects, heavily beating them and running one of them down with a police car. We alerted audiences to the racial dynamics of the film in our long ratings info, and rated it 15 for strong violence, language, references to child sexual abuse and sexual assault.

The Hunt, a horror thriller, features a group of 12 'deplorables' whom a wealthy clientele hunts for sport. There are moments of strong violence, including a man's head exploding from a shotgun blast, and a woman stabbing a man in the eye with a high heel. The film's perceived political stance attracted controversy in the United States, with increased sensitivities to gun violence delaying its release by several months. In the UK, the distributor sought our advice on whether we were likely to classify it at its preferred rating of 15. Our guidelines for the category state that 'Violence may be strong but should not dwell on the infliction of pain or injury. The strongest gory images are unlikely to be acceptable.' Given the presentation of the violence and its context, we could classify the film at 15 for strong bloody violence, gory images and language.

Blumhouse's Fantasy Island is a supernatural horror film inspired by the 1970s TV series. In it, a group of competition winners travel to a tropical resort where the promise of wish-fulfilment comes with nightmarish consequences. We classified it 15 for strong threat and disturbing images, with the latter issue encompassing close-up scenes of black goo bursting from the eyeballs of the island's unfortunate victims. After the film's initial release, the company released a gorier, director's cut, although we also classified this 15, with the only change being the addition of 'strong bloody violence' to the ratings info.

- 27 *Songbird* (15)
- 28 *Bulletproof* (15)
- 29 *The Hunt* (15)
- 30 *The New Mutants* (15)



28

Marvel's superhero horror drama **The New Mutants** follows a group of young mutants, each with supernatural powers, as they try to escape a secret facility bent on exploiting them. The strength of certain scenes of horror exceeded that of our guidelines at 12A, as did an emphasis on blood dripping from wounds on a woman's face and body. In addition, a subplot strongly implies that one of the young women was sexually abused as a child: a scene depicts her as a little girl, hiding under the covers while a monstrous figure approaches her bed. Therefore, we rated the film 15 for strong threat, bloody images and abuse references.

Most superhero blockbusters – where fantastical context or comic tone usually mitigate the issues involved – fall into the 12A category. However, the makers of **Birds of Prey: and the Fantabulous Emancipation of One Harley Quinn**, the spin-off from 2016's **Suicide Squad** and featuring characters from the DC universe, aimed it at an older audience. Starring Margot Robbie and Ewan McGregor, the film follows Harley Quinn as she teams up with a disparate group of women to release Gotham City from the grip of a villainous crime baron, Black Mask. The film implies that Black Mask peels the skin from his victim's faces, which we then see him holding. Other strong violence includes bone breaks and a man exploding in a shower of blood and viscera. There is also a scene of sexual threat in which the villain orders a dress to be cut from a terrified woman, forcing her to dance in her underwear. We therefore classified the film 15



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for strong violence, injury detail, language and sexual threat.

The Assistant and **Promising Young Woman** both explore themes of misogyny and sexual abuse, albeit in very different ways. **The Assistant**, directed by Kitty Green, follows a junior employee in the office of a powerful film executive; as the insidiously abusive aspects of her position become more apparent, her concerns over the behaviour of her boss grow. The film builds its case against the executive by subtle implication; the sexual abuse is behind closed doors, yet his employees tacitly acknowledge it. This challenging theme, as well as the film's powerful sense of growing unease, meant that we classified it 15, for sexually abusive behaviour. **Promising Young Woman**, meanwhile, is a blackly comic horror thriller written and directed by Emerald Fennell. It stars Carey Mulligan as a barista who seeks revenge on abusive men after the rape, and ultimate suicide, of a college friend. There are scenes in which

men sexually assault Mulligan's character, whom they believe to be intoxicated. In one scene we hear, but do not see, a video recording of a woman being raped. While we may classify references to, or implication of, sexual violence at 12A if brief and if the film presents them negatively, this thematic treatment of the subject, though in many ways discreet and sensitive, also contributed to the 15 classification.

References to sex can also take a film to 15, either through frequency, crudity or strength. It was the latter case with **Blumhouse's The Craft: Legacy**, a supernatural horror film directed by Zoe Lister-Jones. Following 1996's **The Craft**, the story features a coven of teenage witches who must learn to use their powers responsibly. One scene implies that the witches collect semen from a teenager's used condom to create a potion. The film-making suggests the semen rather than clearly showing it, but the witches make as if to wipe the liquid on each other's faces and on the victim's pillow. This crudity of treatment, together with the fact that we seldom permit sexual detail of this type at 12A, meant that we classified the film 15 for strong sex references.

Sex references were also a common category-defining issue in our ongoing classification of music videos, including **Cut Me Off** by Yxng Bane, **Demon Time** by Sai So and **Deluded** by Tion Wayne, all of which we rated 15.

Sex references was a notable classification issue in the Netflix drama **Cuties**, a coming-of-age film directed by Maimouna Doucouré.



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Based on the director's own experiences, the film follows an eleven-year-old Muslim girl who after she joins a dance troupe, is torn between her new friends and her traditional family. **Cuties** was the subject of international controversy, with some accusing it of sexualising pre-adolescent girls, while the film-makers argued that this was the very thing they had intended to criticise. Netflix therefore asked us to view the film ahead of our regular audit. We did not consider the film to be vulnerable under UK law, and we perceived the film's intent to be a critique of the sexualisation of young girls by popular culture. A scene in which the main character photographs her genitals and posts the image online contained no nudity and the consequences were wholly negative. We classified the film 15 for bullying, language and sex references.

Tiger King: Murder, Mayhem and Madness was another prominent Netflix release of the year. It is an eight-part true crime documentary series following a zoo owner accused of plotting the murder of a rival. The series includes images, with pixelated stronger injury detail, of the aftermath of an incident in which a zookeeper lost an arm after a mauling by a big cat. There is also security camera footage of the owner's partner taking his own life by gunshot. The suicide itself occurs below frame, but the video shows a colleague's shock at witnessing it. Although serious documentary context may mitigate, actual footage of on-screen death and injury can

trouble audiences more than fictional depictions. In this case, the pixelation of the bite wounds, and the implied nature of the suicide, helped to keep the series at 15 for suicide, sexual violence, language and animal cruelty.

Our work with charities and researchers, including a close collaboration with the Samaritans, informs our classification decisions. **Supernova** stars Colin Firth and Stanley Tucci as a couple who, over the course of a campervan trip, try to come to terms with the fact one of them is suffering from steadily worsening dementia. Given the onset of the illness, Tucci's character is contemplating taking his own life to spare himself, and his partner, the hardships to come. The film sensitively handles the theme of suicide, and we rated it 15 for strong language and emotionally intense scenes.

Use of very strong language ('c**t') can sometimes be enough to take a film into the adult category. While frequency of language can be a category-defining issue, viewing teams also make their judgements based on the manner in which the story delivers the language. In keeping with recent years, we can sometimes find greater numbers of the word at 15 in stand-up comedy, where it is seldom directed from one person to another, or complicated by other factors such as aggression or violence. We noted 11 uses across the feature-length theatrical release of **Daniel Sloss: X**, a performance by the Scottish

comedian, recorded in Sydney. This was one more than 2019's **Billy Connolly: The Sex Life of Bandages**, another stand-up routine by a Scotsman in Australia. All of Sloss's uses of the word occurred in reported speech during relation of comic observations and anecdotes, and we classified the show 15 after referral to the Chief Executive.

Another feature-length film, **Small Axe: Mangrove**, part of Steve McQueen's historical drama anthology about West Indian immigrants to London in the latter half of the twentieth century, contained nine uses of the term 'sk**t', a Guyanese term derived from the English expletive. Although initial uses are directed at others, the majority occur while the man is alone in a holding cell and is expressing his anger and frustration with his circumstances. As these uses are not complicated by a violent, gender-based or sexual context, we felt that they were containable at 15 and we classified the film accordingly.

Our standards evolve in line with people's opinions, and we recognise that the passage of time, advances in special effects and film techniques, and wider changes in public attitudes can all make classification decisions from previous decades seem out of step with current audience expectations. In 2020, we decided that a number of existing classifications were no longer justified when compared to what we have classified more recently. We reclassified **In Bed with Madonna**, a new video release of the 1991 documentary which charts the singer's life during her Blonde Ambition world tour, from 18 to 15 in its uncut form. (There had previously been a cut version on release at 15.) Meanwhile, we found the existing 15 certificates for **The Shawshank Redemption** (1994) and **La Haine** (1995) to still be reasonable and defensible.

Reclassification can, of course work in both directions. Despite an established 12A for its theatrical release in 2012, we classified the home entertainment release of John Cassavetes' 1971 drama **Husbands** 15 because of its intense depiction of domestic abuse.

31 *Cuties* (15)

32 *I May Destroy You* (18)



18





At 18, we respect the right of adults to choose their own viewing and will normally only intervene where material is in breach of the law or poses a serious risk of harm. Therefore, the category ranges from material that is slightly too strong for 15 to very strong depictions of sex and violence.

Breeder is a Danish horror film in which a woman discovers her husband's involvement in the kidnapping of women for sinister

scientific experiments. There are several scenes of strong and disturbing violence including close-up shots of injury detail and a scene of torture. The focus in these scenes on the infliction of pain and injury meant we classified the film 18.

Violence was also the category-defining issue in the Telugu language crime drama thriller **V**, in which a serial killer challenges a police officer to stop his murderous spree. The film features beatings, shootings,

stabblings and throat-slashings, which result in extensive bloodshed that is also evident as men flagellate themselves with knives during a religious ritual. The violence assumes a personalised and sadistic dimension when a man dies when a character pours molten metal into his mouth. Accordingly, we classified **V** 18 for strong bloody violence and gore.

Our guidelines state that we are likely to classify the strongest gory images 18 rather than 15. This requirement resulted in us classifying **Zombi**, a reformatted version of George A. Romero's influential 1978 zombie horror **Dawn of the Dead**, 18 for gory detail. In scenes retained from the original film, zombies use their teeth to tear flesh from humans, and survivors retaliate by dismembering the undead with gunshots, machetes and other weapons. **Dawn of the Dead** carries a historical 18 rating, with previous cuts restored, and we determined the adult classification for **Zombi** was reasonable and defensible.

Content produced for television and streaming sometimes contains violence and graphic images



33 *Breeder* (18)

34 *Extraction* (18)

35 *The Devil All the Time*

36 *I Spit on Your Grave* (18)

of injuries that go beyond the allowances of our guidelines at 15. This was the case with ***The Undoing***, a mystery thriller miniseries in which the comfortable lives of a privileged New York couple are thrown into disarray when the husband becomes a suspect in a murder. We rated all episodes of the series 15, apart from one featuring a depiction of the murder in which a man beats a woman to death with a hammer. Although signified largely by sound effects rather than sight of the repeated blows to the woman's head, the brutal nature of the attack and its gory consequences were aggravated by the domestic context in which it occurs. This combination of factors meant that we classified the episode 18 for strong violence and domestic abuse.

Extraction is an action thriller, released on Netflix, in which a mercenary takes on a mission to rescue the kidnapped son of a crime lord. The film was self-rated by Netflix at 18 with content information on the platform of violence and injury detail. We saw the film as part of our audit process of reviewing Netflix ratings, and although we determined the key classification issues to lie on the borderline between the 15 and 18 categories, the higher Netflix rating was defensible.

The Devil All the Time, a crime drama set in the American South during the decades following the Second World War, came in to the BBFC for theatrical release from Netflix ahead of its launch on the streaming platform. We classified the film 18 for strong violence, including shootings, stabbings and beatings,



and the suggestion of the castration of a man resulting in bloody detail. There was also a sexual nature to some of the violence, such as images of the bodies of male murder victims arranged in sexualised poses with a female killer.

Some of the most challenging material we consider concerns representations of sexual violence, sexual threat and matters of consent, which our 2018 public consultation revealed remains a key issue for viewers. Our guidelines set out a series of aggravating factors that are likely to result in us giving a film or video a more restrictive classification. These include depictions of sexual violence that demonstrate a gang dynamic at play; depictions that focus on the powerlessness, distress or fear of victims; depictions that place an emphasis on the pleasure of attackers; and depictions that are gratuitous or contain a focus on nudity. Sexual

violence was a key issue that resulted in us rating a number of pieces of content 18 in 2020.

365 DNI is a Polish thriller in which a gangster abducts a woman and requires her to fall in love with him within a year. As well as strong scenes of sex, there are also sequences in which the man sexually assaults the woman he has kidnapped and forces her to witness him performing sexual acts. The woman's vulnerability in these situations and lack of consent were aggravating elements within the narrative and we classified the film 18 for sexual violence and strong sex.

I May Destroy You is a BBC/HBO drama series in which a young woman experiences trauma after being drugged and raped on a night out with friends. Although we classified most episodes 15, we classified two episodes 18 because of the strong visual detail and nudity that occurred during scenes of sexual violence. The series' treatment of sexual violence carries strong educational messages. However, the complex manner in which the series explores these themes aggravated the scenes of sexual violence and contributed to the adult rating.

The 1978 'rape revenge' thriller ***I Spit on Your Grave***, in which a woman seeks vengeance on the men who brutally assaulted her, has a long classification history. We have previously classified it 18, but always with cuts to the protracted scenes of





rape. The film came in to the BBFC once again in 2020 in its uncut form. However, we considered the film's scenes of sexual violence to remain in breach of BBFC Guidelines, policy and the Video Recordings Act 1984, and so we once again required the existing cuts before we could classify the film 18 for sexual violence, sadistic violence and nudity. The sequel, *I Spit on Your Grave: Deja Vu*, in which the relatives of the gang who raped the woman in the past target her, also came to us for classification in 2020. Although the film contains some of the contentious sexual violence material cut from the original work, the film presents it in a different context and lacks the same impact or aggravating factors, as does the wider content in the sequel. Consequently, we classified *I Spit on Your Grave: Deja Vu* 18 without cuts, for sexual violence, sadistic violence, gore, nudity and very strong language.

We seldom see 18-level sex references in South Asian content, where generally it is the violence that reaches that category. An exception in 2020 was the second season of Prime Video's Hindi-language crime drama series *Mirzapur*. Set in the city of that name in the Purvanchal region of Uttar Pradesh, the series follows a number of competing crime families as they wrestle for control of the region's lucrative illicit markets. A number of crude references to oral sex, prostitution and masturbation meant that we classified the second series 18, for strong bloody violence and sex.

Although our guidelines permit some use of very strong language at 15,

'depending on the manner in which it is used, who is using the language, its frequency within the work as a whole and any special contextual justification', we can classify films 18 solely for very strong language. *Moffie* is a South African drama, set during the apartheid era, in which a young gay man struggles during his time in the army on compulsory national service. Whilst the film's treatment of issues such as racist behaviour and homophobia, as well as a depiction of suicide, met the requirements of our guidelines at 15, we classified the work 18 on the basis of ten uses of very strong language ('c**t'). On all occasions, the term is delivered by the same character, a brutal drill sergeant who exerts his authority over the scared young conscripts by abusing them verbally with his favoured phrase, 'pimpled c**t'. None of this is 'banter', and all the uses are aggravated by the aggressive tone attached to them which reflects the power imbalance between the sergeant and the young men.

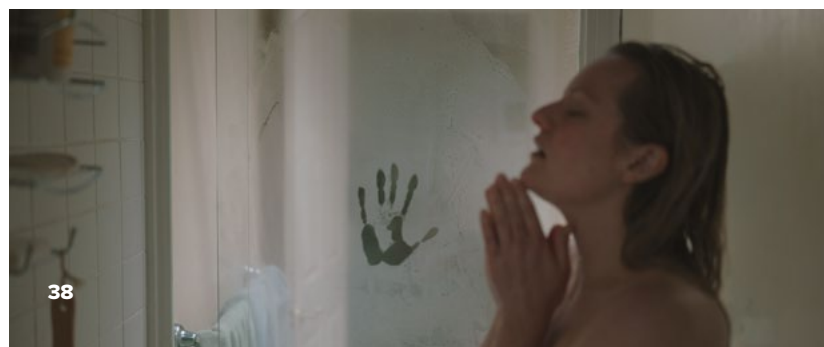
We generally consider uses of very strong language in a film in terms of offence, as with pornographic language and references; our 2018

public consultation demonstrated increased concern about their presence, and their potentially harmful effects, in content aimed at teenagers. *Mope* is a US drama, based on real events, in which two men set out to become star performers in the adult film industry, and features very strong verbal and visual sex references, particularly to pornography, simulations of sexual and fetish activity set in the context of the filming of pornographic scenes, and some explicit images on DVD covers. We consequently classified *Mope* 18 for very strong sex references, strong sex, nudity, violence and sexual abuse.

Depictions of suicide and self-harm, and the detail they contain, also raise concerns about the potential effects they may have on impressionable audiences and determine whether we can classify content at 15 or 18.

Swallow is a US drama in which a young, pregnant wife attempts to deal with psychological traumas from her past and in the present through a compulsive disorder that leads her to swallowing non-food substances, including soil, paper, batteries, map pins, safety pins and other small, sharp objects. Although the evidently self-harming habit results in internal injuries, causes her considerable discomfort, and is not portrayed as pleasurable or safe, the strong and repeated focus on the consumption of dangerous objects meant we classified the film 18 for scenes of self-harm.

When classifying issues of self-harm and suicide, we are particularly alert to content containing instructional detail. *The Invisible Man* is a sci-fi horror film, based on the story by H. G. Wells and starring Elisabeth Moss; it follows Cecilia who, after her boyfriend's death, begins to believe



37 *Mope* (18)

38 *The Invisible Man* (18)

39 *Crock of Gold: A Few Rounds with Shane MacGowan* (18)

an elusive threat is hunting her. In advance of our formal classification viewing, the distributor asked us to watch the film and provide advice as to the likely age rating. Given the film's broad appeal, our advice team was concerned by a scene in which a character attempts to harm herself and which includes instructional detail that if audiences were to copy, could be life-threatening. We informed the company that, although we could contain the rest of the film's issues at 15, this particular scene would require us to classify the film 18. The distributor therefore chose to make minor changes to the sequence so the act is only implied, and we classified the film 15 upon its formal submission. As often happens with the cuts that our clients choose to make to theatrical releases for a particular category, the distributor reinstated these cuts for the home entertainment release, which we duly classified 18. Given the film's depiction of a woman's malicious partner tormenting her, **The Invisible Man** was the first film to have 'domestic abuse' included in its ratings info following the recommendations of our research into the issue.

Potential harm in depictions of drug misuse is another issue which can raise content to an 18 rating. Our

policy is to restrict depictions of solvent abuse to the 18 category, unless there is a very clear indication of the dangers of such behaviour, which can lead to death. **Crock of Gold: A Few Rounds with Shane MacGowan**, a documentary about the life and career of the Irish singer-songwriter, best known as the frontman of The Pogues, includes footage showing men inhaling a substance from bags. Although the documentary does not identify the substance, there are verbal references to sniffing glue and the normalisation of it as 'things teenagers do', with no counterbalancing explanation of the dangers of solvent abuse. We therefore classified the film 18 for drug misuse.

Chasing the Present is another documentary, which follows a man's quest to free himself from anxiety through the use of ayahuasca, which is currently illegal in the UK. He gives an uncritical account of the experience of taking the drug and the documentary as a whole presents ayahuasca as a credible medical treatment for mental health conditions without offering any countering perspectives. We classified **Chasing the Present** 18 for drug references.

In 2020, there was another decrease in the number of pornographic films submitted to the BBFC. We classified 63 video releases, which is a 56% decrease in submissions compared to 2019. The proportion of R18 titles we cut in 2020 was 11%.

However, the cuts that we required to R18 titles in 2020 continue to reflect our strict policies on material that combines sexual detail with activity that is illegal, harmful or abusive or that involves a lack of consent or the infliction of pain or injury.

We required cuts to a number of films to remove abusive and potentially harmful activity, including references to underage sexual activity, throat-gripping, choking, gagging and nose-pinching during deep throat fellatio as well as verbal references encouraging such activity.



Video games

Since 30 July 2012, with a few exceptions, the responsibility for classifying video games has lain with the Video Standards Council Rating Board (VSC), applying the Pan European Games Information (PEGI) system. We remain responsible for classifying any non-integral linear material that occurs within a game, as this content may affect the game's overall PEGI age rating. The VSC submits such material to us for a 'determination of suitability'. We are also responsible for classifying any video games containing R18-level material, although no distributor has submitted an R18 video game for classification since 2007.

In 2020, we advised a PG age rating for a submission of linear content attached to the game **Fast & Furious: Crossroads**, an interactive action thriller game based on the **Fast & Furious** movie franchise. The material the VSC submitted comprised a collection of featurettes that explain more about the making of the game, and includes in-game footage. The content includes use of mild bad language ('shit', 'ass'), as well as undetailed action scenes, including gunfire and car chases. Although we rated many of the films in the **Fast & Furious** series 12A, we could contain all of the material supplied at PG or lower. The full game received a 16 PEGI classification.

We advised a 15 age rating for a submission of content attached to the game **Detroit: Become Human**. The game follows three androids in a futuristic city as they question and challenge their role within society.

The submitted content comprised short featurettes and films, which included strong violence and bloody images resulting from shootings. Scenes of strong threat included a sequence moving through a dark house as androids creep in the shadows; a child being held at gunpoint and dangled over the edge of a tall building; and sinister underlying threat in which a man assembles a female android and observes her as she questions her slave-like status. The submitted material also contained infrequent strong language ('f**k'). The full game received a 18 PEGI classification.

We also advised a 15 age rating for a submission of content from the game **Infliction: Extended Cut**. The game invites viewers to try to solve a mystery while confronting a terrifying entity. The submitted content consisted of a collection of trailers, unused footage from the game, and full videos of content that plays on TVs in the world of the game. The content included extensive horror imagery, including demonic figures, jump scares, pools of blood and severed limbs. There are also written references to 'murder suicide' and verbal references to stabbings. The full game received a 16 PEGI classification.

There were similar classification issues present in the submitted content for **The Dark Pictures Anthology: Little Hope**, a survival horror thriller game. The content included disturbing horror imagery, including ghoulish creatures grabbing victims in a dark forest; a man falling from a roof and being

impaled on railings; hanging, decaying corpses, and close ups of rotting flesh, which the game's creators state was based on real autopsy images. The strength of these images resulted in a 15 classification being advised. The full game received an 18 PEGI rating.

Sword Art Online: Alicization Lycoris is a game set within the world of the Japanese anime series **Sword Art Online: Alicization**. The submitted content consists of short videos seen from the point of view of the protagonist in which he lies on a bed with a companion as they talk. Some of his female counterparts appear in skimpy or revealing outfits, and while most of the dialogue is unproblematic there are occasional moderate sex references and instances of innuendo. We therefore advised a 12 age rating, and the full game received a 12 PEGI classification.

The submitted content for **G.I. Joe: Operation Blackout** consisted of a series of very short cartoons in the form of public service announcements, in which a member of the eponymous team from the 1980s TV Series **G.I. Joe: A Real American Hero** would intervene in a situation and give advice to children, such as not getting into a stranger's car, climbing inside a refrigerator or using aerosol cans indoors. While there was value to these clips, some feature children in potentially dangerous situations. There was also use of the derogatory word 'sissy' in scenes of bullying, which contributed to the advised PG classification. The full game received a 12 PEGI rating.

Unsuitable for classification

Where cuts are possible, we will suggest cuts to theatrical and home entertainment content that contains unlawful or potentially harmful material. If this is not possible because, for instance, the cuts are so extensive or complex that the remaining material would not constitute a viable release, or if the distributor refuses to make

the required cuts, we may find the content unsuitable for classification.

In 2020 we refused to classify one VOD feature. **Love Camp 7** is a US film from 1969, in which female agents are sent undercover into a Nazi prison camp where soldiers sexually abuse, rape and torture female prisoners. We previously

refused it a classification for DVD release in 2002. Our Classification Guidelines state that 'We may refuse to classify content which makes rape or other non-consensual sexually violent behaviour look appealing or acceptable, reinforces the suggestion that victims enjoy such behaviour, or invites viewer complicity in such behaviour'. They

also state that ‘As a last resort, we may refuse to classify a work, in line with the objective of preventing non-trivial harm risks to potential viewers and, through their behaviour, to society. We may do so, for example, where a central concept of the work is unacceptable, such as a sustained focus on rape, other non-consensual

sexually violent behaviour or sadistic violence.’ *Love Camp 7* is largely comprised of scenes of non-consensual sexual activity, including rape, presented in a manner that is intended to arouse viewers. After careful consideration, we concluded that this central concept is unacceptable and the sexually

abusive material it contains too pervasive for cuts to be an effective solution. To issue a classification to the work, even if confined to adults, would be inconsistent with our guidelines, would risk potential harm and would be unacceptable to broad public opinion.

Legal issues

We must have regard to several pieces of legislation that may affect classification of content. The Human Rights Act 1998 (HRA) requires us to consider, among other things, the requirement that our classification decisions do not unfairly infringe a film-maker’s freedom of expression. The HRA permits such restrictions of freedom of expression as the law prescribes and that are necessary in a democratic society for the protection of health and morals or the prevention of crime and disorder. If we do intervene with a film or video, the intervention must be necessary and proportionate. Although no specific issues with the HRA arose in 2020, its application is something that remains at the forefront of our thinking when classifying material.

The Video Recordings Act 1984 (VRA) is the legislation that underpins the supply and classification of physical audio-visual content in the UK. It is a piece of legislation that features prominently in our deliberations. Apart from setting out the requirement that distributors must have content classified, the VRA requires us to pay special regard to any material that may cause harm to viewers or, through their actions, to society, such as by the manner in which content deals with violence, drugs or human sexual activity.

Under the Protection of Children Act 1978 (POCA), it is a criminal offence to exploit anyone under the age of 18, and therefore defined as a child, by making, distributing or possessing indecent photographs or pseudo-photographs of them. We

will refuse to classify content that contains potentially indecent images of children. This can often be a difficult decision to make, especially since the law does not define the term ‘indecent’, which rests on interpretation by the courts. We have taken legal advice on the current interpretation of indecency and we turn to lawyers where necessary on a case-by-case basis. We also seek proof of age for younger-looking performers in pornographic content.

The director’s cut of Volker Schlöndorff’s Palme d’Or- and Oscar-winning 1979 drama *The Tin Drum* was submitted for a new home entertainment release, along with a number of pieces of bonus material. The film contains several scenes in which a 12-year-old actor is present in sexualised scenes containing nudity. We originally classified the film X in 1980, with POCA cuts made to a scene in which the boy presses his head against the pubis of a woman. In 1994 we classified the film 15 on video, with the 1980 cuts replicated. In 2003, we classified the film 15 uncut for DVD release after legal advice was sought and, in 2011, we classified the director’s cut 15 uncut for DVD release. Accordingly, we classified the director’s cut and associated bonus material 15 uncut in 2020.

We required cuts under POCA to the Taiwanese crime drama *The Bold, the Corrupt and the Beautiful*, which follows a woman and her two daughters as they become involved in a corruption scandal after a friend’s family is murdered. There is a sequence in which a man rapes a child on a train. The film’s UK

distributor confirmed that a 13-year-old actress played the child character and, although there is no nudity, we considered the depiction of an adult actor thrusting on top of a child in a sexually violent scenario likely to be indecent. Following discussion, the distributor opted to fade this sequence to black, retaining the sounds of the attack and important dialogue in the subtitles. We agreed this was an acceptable solution and classified the re-edited submission of the film 15.

We also issued POCA cuts to the home entertainment submission Susan Hill’s *A Ghost Story – The Small Hand*, a supernatural drama in which the ghost of a young boy haunts an antique book dealer. There is a sequence in which a child witnesses an adult couple having sex. Although the sexual activity is simulated, the sequence briefly shows the child in the same frame as the adults. Even if a constructed pseudo-image, POCA is only concerned with whether an image of a child is in a frame that is indecent. Accordingly, the distributor cut the scene and we classified the revised version 15.

Bull is a US drama in which a teenage girl and a Texas bullfighter strike up an unlikely friendship. It contains a scene in which a teenage boy places the hand of a teenage girl inside his trousers and she briefly masturbates him. We requested and received proof of age which confirmed that the boy was 17 and the girl 15 at the time of filming. We therefore considered this sequence likely to be indecent, so we issued cuts, which the distributor made, and

Legal issues

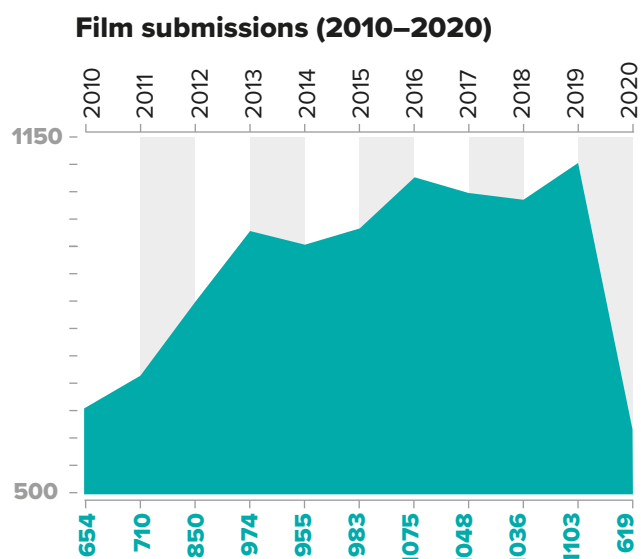
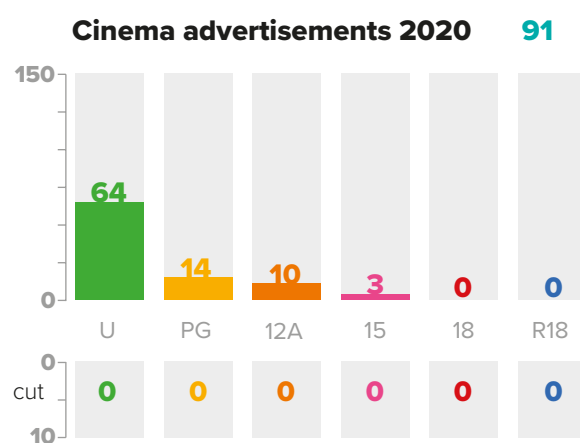
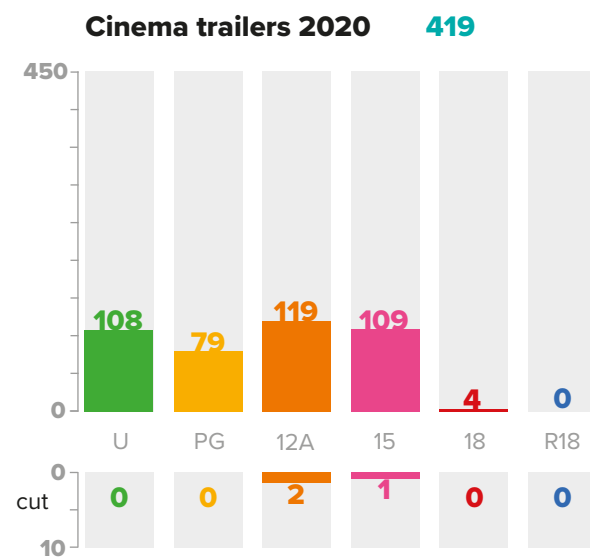
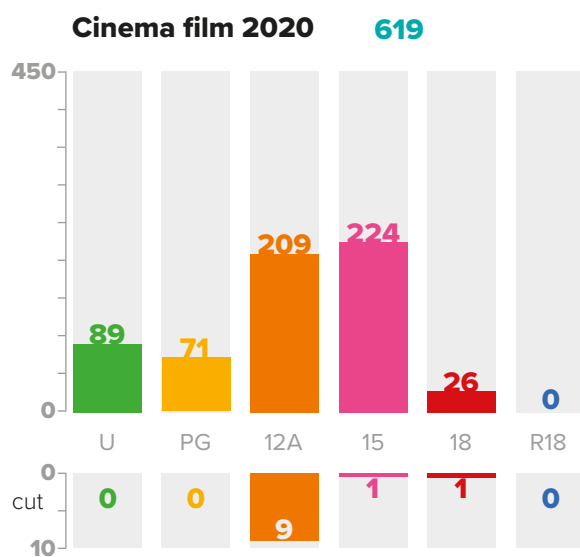
we duly classified the resubmitted edit 15 for strong language, drug misuse and sex.

We required cuts to an episode of the drama series *We Are Who We Are*, which follows a group of friends living around a US army base in Italy as they explore their sexuality and find their sense of identity. The episode includes an extended shot of an adult couple having sex on a sofa, another adult actor in the same frame with a flaccid penis, and in the background an actress

who was 16 at the time of filming. Accordingly, we required a compulsory cut under POCA.

The Cinematograph Films (Animals) Act 1937 prohibits the public exhibition of a film in a British cinema if the film-makers have 'organised or directed' any scene within it in such a way as to involve the cruel infliction of pain or terror, or cruel goading to fury, of any vertebrate animal. It is our policy also to apply the tests laid out by the Act to DVD, Blu-ray and online submissions.

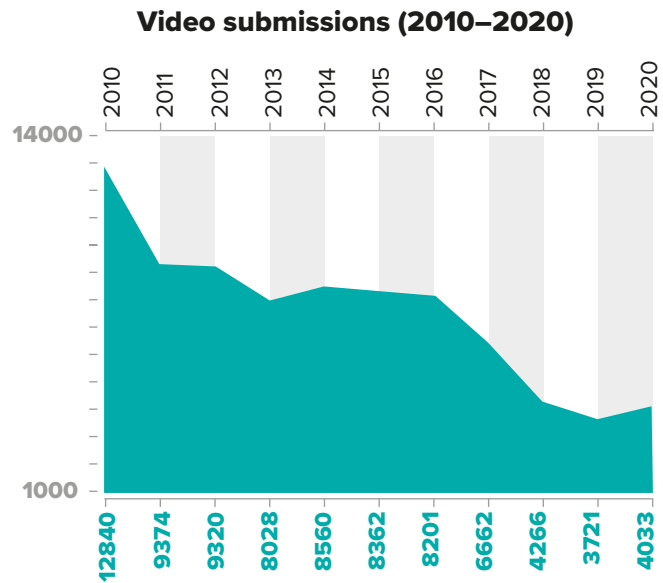
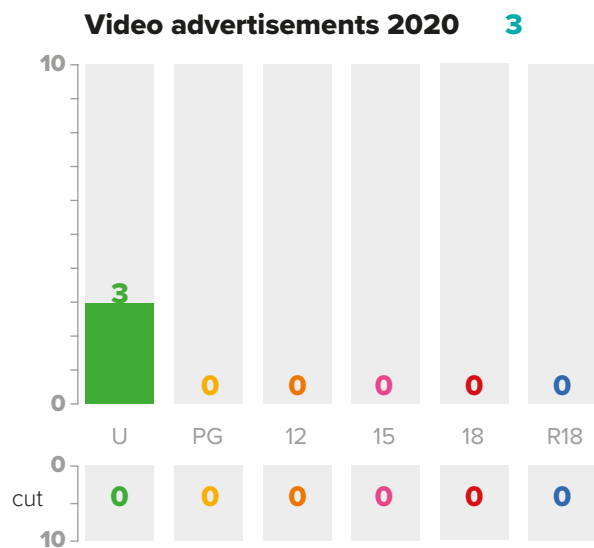
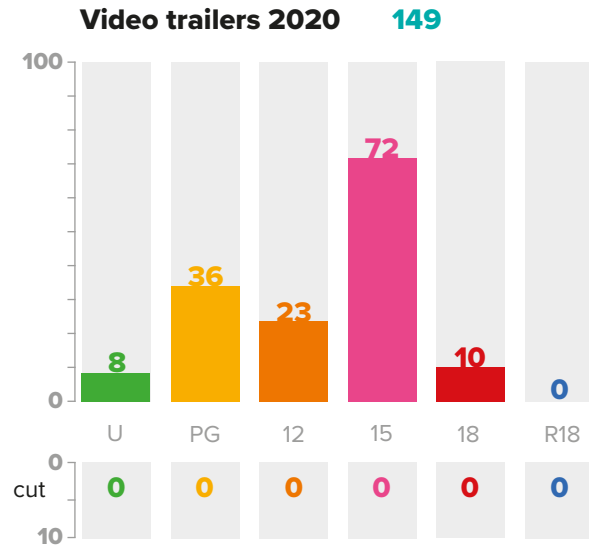
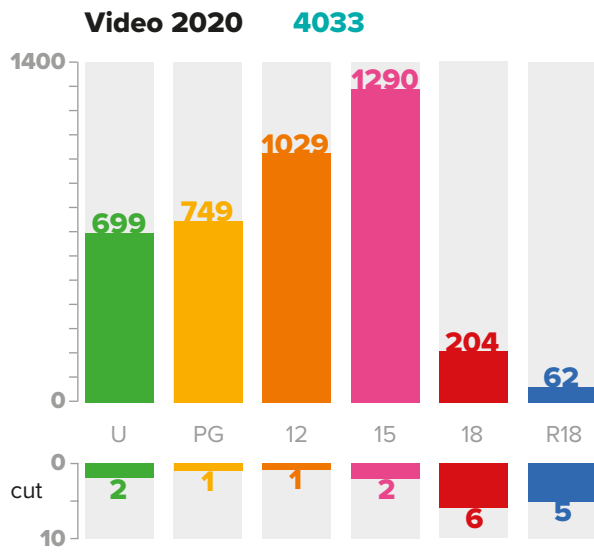
The home entertainment submission *Antony and Cleopatra*, a 1971 film adaptation of Shakespeare's tragedy set in the ancient world, and starring and directed by Charlton Heston, contained sequences showing clear sight of horses falling forward onto their necks during battle scenes. We issued cuts to remove these shots, and we classified the re-edited version 12 for moderate violence, injury detail, suicide scenes, and nudity.



Film statistics (2010–2020)

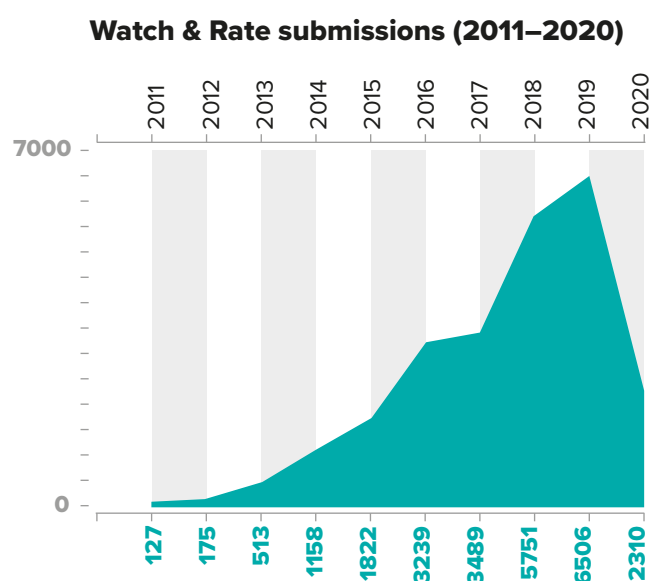
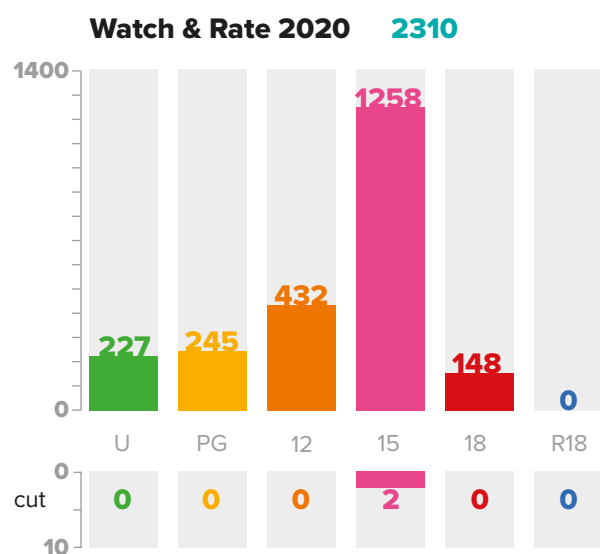
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
U	81	102	87	127	128	81	110	95	75	97	89
PG	110	98	150	145	147	137	153	138	171	163	71
12A	174	215	234	321	275	321	369	378	352	368	209
15	226	239	315	313	372	383	401	392	392	416	224
18	63	56	64	68	33	61	42	45	45	59	26
R18	0	0	0	0	0	0	0	0	1	0	0

Statistics



Video statistics (2010–2020)

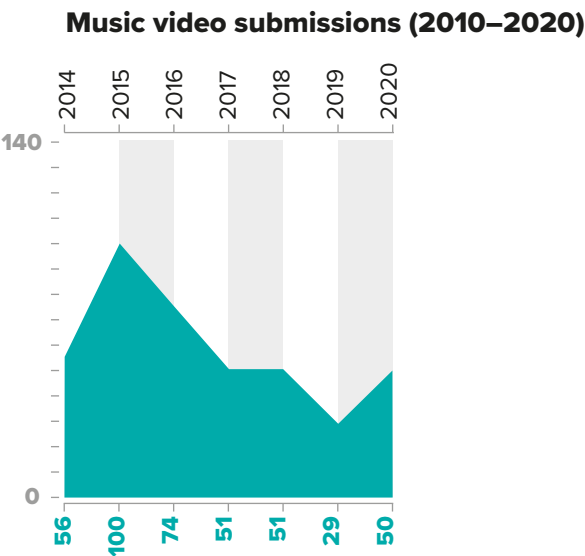
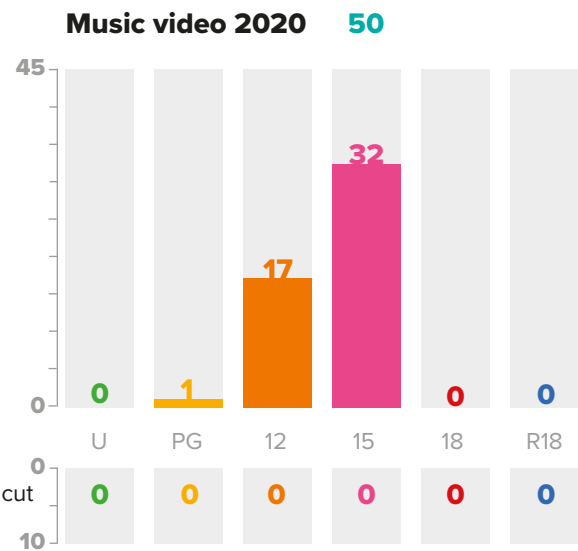
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
U	2190	2127	1798	1387	1333	1303	1525	1061	731	696	669
PG	2567	1538	1520	1307	1433	1191	1230	989	692	680	749
12	2963	2250	2284	1992	2283	2199	1998	1681	932	883	1029
15	3204	2327	2739	2454	2590	2716	2682	2307	1449	1141	1290
18	790	507	424	368	379	416	364	331	231	205	204
R18	1125	623	555	520	542	537	402	293	231	116	62
Rejected	1	2	0	0	0	0	0	0	0	0	0



Online statistics (2011–2020)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
U	19	30	112	481	602	754	594	826	1039	227
PG	29	54	89	145	119	372	516	836	855	245
12	22	47	85	225	300	579	712	1215	1311	432
15	48	42	192	266	688	1351	1502	2623	2976	1258
18	9	2	32	38	67	110	96	186	275	148
R18	0	0	3	3	45	73	69	65	50	0
Rejected	0	0	0	0	1	0	0	0	0	0

Statistics



Music video statistics (2010–2020)

	2014	2015	2016	2017	2018	2019	2020
U	6	3	1	7	2	0	0
PG	10	4	4	1	0	0	1
12	17	48	29	16	24	12	17
15	22	43	38	27	25	17	32
18	1	2	2	0	0	0	0
R18	0	0	0	0	0	0	0
Rejected	0	0	0	0	0	0	0

The VAC is an independent body constituted under Section 4(3) of the Video Recordings Act 1984 to hear appeals from submitting companies against BBFC decisions they consider stricter than warranted.

During 2020, there were no appeals to the Video Appeals Committee (VAC).

At the end of 2020, the full membership of the VAC was as follows:

Members

Judy Clements: Former Director of the Independent Police Complaints Commission. Now Adjudicator for HM Revenue and Customs

Salman Momen: Former Head of Interactive Media Group, IBM, Managing Director, Accenture Interactive. Now, Managing Director, Barclays Payments and Barclaycard

Professor Samuel Stein: Consultant in Child Adolescent and Family Psychiatry, Barrister, Qualified Family Mediator

Valerie Le Vaillant MBE: Managing Director, Le Vaillant Owen, Former Managing Director for London First and Jone Lang LaSalle. Valerie has a portfolio of Non-Executive Directorships including the Environment Agency and Swan Housing

Advisory Panel on Children's Viewing

The Advisory Panel on Children's Viewing (APCV) advises the BBFC on issues concerning the interests of children and young people. Its members provide a wide range of skills and expertise connected with child welfare, and contribute to the development of BBFC policy.

The APCV usually meets three times a year. However, COVID-19 considerations meant that the APCV only met twice in 2020. The APCV contributed to discussions about the launch of the BBFC's new website and app; our marketing and outreach work during the pandemic; our research into screen depictions of domestic abuse; and expectations of the Government's plans for legislation to protect internet users and children in particular from online harms.

In July, the Panel discussed *Jojo Rabbit*, a satirical comedy drama set in Germany during the Second World War in which a young member of the Hitler Youth comes to question and ultimately reject Nazi ideology after discovering that his mother is harbouring a Jewish fugitive. Though it engages with challenging themes and features some potentially upsetting scenes, the film clearly

condemns discrimination, and children aged 12 and above are likely to understand its satire. Accordingly, we classified *Jojo Rabbit* 12 for discrimination, violence, bloody images, sex references and infrequent strong language.

The Panel largely supported the 12 classification and agreed that the film's humour and its educational value were important mitigating factors. They acknowledged, however, that some 12-year-olds may struggle with the film's challenging elements and thought it would be best if parents or carers were able to watch the film alongside their children and answer any questions they may have afterwards.

In November, the Panel considered *Anthony*, a television drama based on the murder of teenager Anthony Walker, who was killed in a racist attack in Liverpool in 2005. The film imagines the course that Anthony's life could have taken were it not tragically cut short, before depicting what really happened on the night of his death. There is a prolonged sense of strong threat during this crucial scene as Anthony and his friends are pursued by their attackers, who bombard them

with racist abuse and ultimately murder Anthony with an ice pick. We classified the film 15 for racist language and violence.

The Panel unanimously agreed that 15 was the most appropriate rating for the film. Though the attack is depicted with a degree of visual restraint, its emotional impact outweighs its discretion and the sustained threat and use of racist language aggravate the violence. The Panel acknowledged that the plausible real-world setting enhanced the threatening tone, and thought that this would be particularly potent for children who have experienced similar events in their own lives.

Margo Boye-Anawomah, Professor Charlie Lewis, Professor Ann Phoenix and Honor Rhodes OBE stood down from the APCV in 2020. We would like to thank them all for their valuable contributions during their terms. We appointed Catherine Doran, James Lockwood, Catherine McAllister, Dr Helen Molden and Dr Linda Papadopoulos to the Panel this year.

Membership of the APCV in 2020

Reg Bailey

Chair of the Board of Trustees at YMCA England & Wales

John Carr OBE

Expert on child protection in relation to new media

Catherine Doran

Non Executive Director at the Children and Families Court Advisory Service; Non Executive Director at Over the Wall

Naomi Eisenstadt

Independent Adviser on Poverty and Inequality

James Lockwood

Headmaster at Woodhouse Grove School, Bradford

Catherine McAllister

Head of Editorial Standards at BBC Children's

Dr Helen Molden

Senior Paediatric Psychologist at Hampshire Hospitals Foundation Trust

Annie Mullins OBE

Director of Ask.fm Europe Trust & Safety; Co-founder of the Institute of Digital Well-Being

Dr Linda Papadopoulos

Psychologist, author and broadcaster

The Very Reverend Professor Martyn Percy

Dean of Christ Church, Oxford

Louise Robinson

Former headteacher, independent school 4–18; Registered Lead Inspector, educational consultant and appraiser

Business review

The principal officers of the British Board of Film Classification in 2020**President**

Patrick Swaffer

Vice Presidents

Murphy Cobbing
Lord Kamlesh Patel

Chief Executive

David Austin

Deputy CEO

Dave Barrett

Finance Director

Siobhan Smedley-Wild

Director of Marketing and Outreach

Faye Harcourt

Compliance and Education Manager

Sarah Peacock

Compliance Manager

Chris Davies

Head of Business Services

Tom Cairns

Head of Product

Matthew Blakemore

Policy Manager

Edward Lamberti

Board of Directors**Chair**

Meirion Alcock

Finance Committee Chair

Lesley Mackenzie

Remuneration Committee Chair

Jon Teckman (*resigned 31 March 2020*)

Clarie Tavernier (*appointed 31 March 2020, appointed a director 25 February 2020*)

Members

Sonita Alleyne (*resigned 31 January 2020*)

John Aalbers (*appointed 25 February 2020*)

Gloria De Piero (*appointed 25 February 2020*)

Auditors

Grant Thornton UK LLP
30 Finsbury Square
London
EC2A 1AG

Bankers

Barclays Bank PLC
27 Soho Square
London
W1D 3QR

Solicitors

Goodman Derrick LLP
10 St Bride Street
London
EC4 4AD

Bird & Bird LLP
12 New Fetter Lane
London
EC4A 1JP

Registered office

3 Soho Square
London
W1D 3HD

Registered number

117289

Principal activities

The company, which is limited by guarantee, is responsible for the classification of cinema films on behalf of local authorities and, in accordance with the terms of the Video Recordings Act 1984, for the classification of video works. It also classifies under voluntary self-regulatory services, video content distributed over the internet and commercial and internet content distributed via the UK's mobile networks. Its revenue is derived principally from fees charged to distributors for the classification of their product.

Review of the business

The BBFC continues to focus on providing trusted classification for film and video and online services.

The results for the last financial year are shown in the annexed financial statements. 2020 has been a challenging year. The de-designation of the BBFC as Age-verification Regulator coupled with the impact of COVID-19 on film income and the continuing trend of falling DVD revenue which has also been impacted by the COVID-19 pandemic has had a substantial impact on turnover. Turnover for the year was £3.6m (2019: £6.0m).

Age-Verification revenue saw a 91% decrease. On 16 October 2019, the Government took the decision not to proceed with implementation of Part 3 of the Digital Economy Act. The BBFC was consequently formally de-designated as Age-verification Regulator in November 2019. The Government has now paid all costs relating to the termination of the BBFC's role as regulator and no further income is expected.

In recent years, we have witnessed a small but steady increase in film submissions. This trend came to an abrupt halt in 2020 with the onset of the COVID-19 pandemic and film submissions decreased by 58%.

The number of DVDs submitted for classification during 2020 was also affected by COVID-19. Income from DVD classification declined by 13%. Although COVID-19 had

an impact, the primary reason for the decline is the continuation of the ongoing downward trend, as seen in the previous thirteen years, as the demand for online products increases. The cost base of the company is being managed accordingly. Staffing levels and costs are being monitored closely. 2020 saw the use of the furlough scheme, temporary pay reductions and the reduction of staff benefits and training.

The BBFC works in partnership with different industry sectors (for example, VOD platforms, Mobile Network Operators) to develop consistent, transparent, best-practice non-statutory regulatory services that apply trusted BBFC standards online on a voluntary basis in order to help families choose online content well and protect children. Although current levels of income for such services are moderate at 24% (2019: 24%) of total classification income, we anticipate an increase in future years.

In 2018 we committed to an overhaul of our outdated technology system and workflow infrastructure. Between 2018 and 2020 we have invested £3.6m in this project and saw the launch of our new technology platform, Horizon, in 2020. This has revolutionised the way we operate by providing leading edge systems and processes to transform our operations and support all future business opportunities. Our customers now have full control over when they receive their classification information which creates efficiency gains and greater flexibility in helping them get their content to market even faster.

This sizable ongoing investment has had a considerable impact on the Statement of Comprehensive Income between 2018 and 2020.

In 2020 Netflix began self-classifying works using BBFC ratings in-house under a licensing and auditing fee model. This approach to age rating allowed Netflix to become the first streaming platform to offer 100% BBFC ratings coverage in the UK, and created a shop window for best practice age labeling.

2020 was a difficult year financially. Although the ongoing COVID-19 pandemic will continue to affect classification revenue in 2021, measures continue to be implemented to manage our cost base accordingly. 2021 will see the BBFC looking to increase coverage in the online space in 2021, by working with other VOD and streaming services, and Video Sharing Platforms to deploy similar self-rating solutions.

Future Developments

The BBFC will continue with its statutory work classifying films for theatrical and physical home entertainment release. At the same time it will look to increase its role to empower families and protect children in the non-statutory online space by providing trusted classifications through a variety of innovative methods to, and in partnership with, online platforms.

Key Performance Indicators

The key financial indicators used by management to monitor performance and to assess risks, continue to be sales volumes, meeting customer requested classification dates, operating costs and level of cash generated from operations. The BBFC continues to monitor and review its operational procedures with the aim of providing the best and most cost-effective services to its customers.

Brexit

The UK's decision to leave the EU has resulted in a continued short to medium term period of economic and political uncertainty and complexity. The directors do not consider this to be a significant risk for the BBFC and are confident that Brexit will have minimal impact on the business.

The impact of COVID-19

COVID-19 has had a significant impact on the BBFC's income streams in the short term. The directors are monitoring the situation carefully and taking appropriate action to reduce costs, while planning for the future. Any cash

Strategic report for the year ended 31 December 2020

deficit will be funded through the sale of investments. The directors are also taking advantage of some of the measures that the UK Government has made available to support businesses through the period of disruption caused by COVID-19.

The impact of COVID-19 on classification income has been considerable. Income from film classification, which accounted for 27% of classification income in 2019, has suffered a 54% reduction year on year. We expect film submissions to gradually increase in the run up to the reopening of cinemas but do not anticipate income levels to recover significantly until the end of the year. With fewer cinema films being released and productions being postponed, there has been an inevitable decline in DVDs released and therefore submitted for classification. Other revenue, including income from our Watch and Rate service, has been unaffected.

COVID-19 has also had a considerable effect on the financial markets which suffered significant losses at the onset of the pandemic. The company's investment portfolio has performed well and had recovered any initial losses by 31 December 2020.

COVID-19 has had a negative impact on the London property market and although it is too early to quantify the long term effect, the value of the investment property fell by 5.4% in 2020.

Financial instruments

The company's financial instruments at the balance sheet date consisted of bank loans, investments, cash and liquid resources. The company has various other financial instruments such as trade debtors and trade creditors that arise directly from its operations.

A gain on the value of investments of £0.1m (2019: £0.7m) is included in the Statement of Comprehensive Income.

Interest Rate Risk

The company has no interest rate exposure as it has no long term debt.

Liquidity Risk

The company has significant net cash balances as at the balance sheet date.

Foreign Currency Risk

The company's risk to foreign exchange transactions does not arise as all the company's financial instruments are denominated in sterling.

This report was approved by the board and signed on its behalf.

David Austin
Chief Executive

Date: 5 May 2021

Directors' report for the year ended 31 December 2020

The directors present their report and the financial statements for the year ended 31 December 2020.

Results

The loss for the year, after taxation, amounted to £1,042,275 (2019: loss £1,278,808).

Directors

The directors who served during the year were:

J B Aalbers
(appointed 25 February 2020)

S Alleyne
(resigned 31 January 2020)

M Alcock
Chair

L A Mackenzie
Chair of the Finance Committee

P L Swaffer
President

D J R Austin
Chief Executive Officer

J S P Teckman
(resigned 31 March 2020)

G De Piero
(appointed 25 February 2020)

C E Tavernier
Chair of the Remuneration Committee
(appointed 25 February 2020)

The board of directors would like to record their thanks to Sonita Alleyne who resigned in January 2020 and Jon Teckman who resigned in March 2020, for their long and dedicated service as directors.

Directors' responsibilities statement

The directors are responsible for preparing the Strategic Report, the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to

prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The impact of COVID-19

COVID-19 has had a significant impact on the BBFC's income streams in the short term. The directors are monitoring the situation carefully and taking appropriate action to reduce costs, while planning for the future. Any cash deficit will be funded

through the sale of investments. The directors are also taking advantage of some of the measures that the UK Government has made available to support businesses through the period of disruption caused by COVID-19.

The impact of COVID-19 on classification income has been considerable. Income from film classification, which accounted for 27% of classification income in 2019, has suffered a 54% reduction year on year. We expect film submissions to gradually increase in the run up to the reopening of cinemas but do not anticipate income levels to recover significantly until the end of the year. With fewer cinema films being released and productions being postponed, there has been an inevitable decline in DVDs released and therefore submitted for classification. Other revenue, including income from our Watch and Rate service, has been unaffected.

COVID-19 has also had a considerable effect on the financial markets which suffered significant losses at the onset of the pandemic. The company's investment portfolio has performed well and had recovered any initial losses by 31 December 2020.

COVID-19 has had a negative impact on the London property market and although it is too early to quantify the long term effect, the value of the investment property fell by 5.4% in 2020.

Environment, Health and Safety

The company is firmly committed to managing its activities so as to provide the highest level of protection to the environment and to safeguard the health and safety of its employees, customers and the community.

Going concern

The directors have considered the cashflow forecasts for the company including the impact of COVID-19 as set out above and are confident that the company has sufficient reserves of cash and investments to manage its business risks successfully despite the current

Directors' report for the year ended 31 December 2020

uncertain economic outlook. The directors have prepared the financial statements on the going concern basis having projected the cash flow and operating forecast for the business for a period of at least 12 months from the date of signing these financial statements. The directors believe that the company has adequate resources to continue operating for the foreseeable future and they continue to adopt the going concern basis in preparing the annual financial statements.

This report was approved by the board and signed on its behalf.

M Alcock
Director

Date: 5 May 2021

Qualifying third party indemnity provisions

Professional Indemnity insurance is taken out on behalf of the directors.

Post balance sheet events

There have been no significant events affecting the company since the year end.

Disclosure of information to auditor

The directors confirm that:

- so far as each director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Auditor

The auditor, Grant Thornton UK LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Independent auditor's report to the Members of British Board of Film Classification

Opinion

We have audited the financial statements of British Board of Film Classification (the 'company') for the year ended 31 December 2020, which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2020 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the company to cease to continue as a going concern.

In our evaluation of the directors' conclusions, we considered the inherent risks associated with the company's business model including effects arising from macro-economic uncertainties such as Brexit and COVID-19, we assessed and challenged the reasonableness of estimates made by the directors and the related disclosures and analysed how those risks might affect the company's financial resources or ability to continue operations over the going concern period.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

The responsibilities of the directors with respect to going concern are described in the 'Responsibilities of directors for the financial statements' section of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the Statutory report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

Independent auditor's report to the Members of British Board of Film Classification

Matter on which we are required to report under the Companies Act 2006

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Directors' Report.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We understood how the company is complying with those legal and regulatory frameworks by making enquiries of management, those responsible for legal and

compliance procedures and the company secretary. We corroborated our enquiries through our review of board minutes.

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (United Kingdom Accounting Standards, including Financial Reporting Standard 102 and the Companies Act 2006) and the relevant tax compliance regulations.
- We assessed the susceptibility of the group's financial statements to material misstatement, including how fraud might occur, by evaluating management's incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of management override of controls. We determined that the principal risks were in relation to:
 - journal entries that fitted a risk profile.
 - potential management bias in determining accounting estimates

Our audit procedures involved:

- journal entry testing, with a focus on material manual journals, including those with unusual account combinations or that fitted a determined risk profile;
- challenging assumptions and judgements made by management in its significant accounting estimates; and
- assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.

In addition, we completed audit procedures to conclude on the compliance of disclosures in the statutory report and accounts with applicable financial reporting requirements.

These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. However, detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as those irregularities that result from fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it.

- Assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
 - knowledge of the industry in which the client operates
- Understanding of the legal and regulatory requirements specific to the entity including:
 - the provisions of the applicable legislation
 - the regulators rules and related guidance, including guidance issued by relevant authorities that interprets those rules
 - the applicable statutory provisions
- No matters about non-compliance with laws and regulations and fraud were communicated to the engagement team;

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters

we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Aimee Griffiths

Senior Statutory Auditor
for and on behalf of Grant Thornton
UK LLP Statutory Auditor, Chartered
Accountants London Finsbury

Date: 5 May 2021

Statement of Comprehensive Income for the year ended 31 December 2020

	Note	2020	2019
		£	£
Turnover	4	3,584,447	5,961,932
Operating costs		(5,474,332)	(8,181,926)
Gross loss		(1,889,885)	(2,219,994)
Other operating income	5	266,220	181,367
Fair value loss on investment property		(134,422)	(336,056)
Operating loss	9	(1,758,087)	(2,374,683)
Gain on financial assets at fair value		80,068	657,679
Interest receivable and similar income	6	128,034	185,339
Loss before tax		(1,549,985)	(1,531,665)
Tax on loss	11	507,710	252,857
Loss for the financial year		(1,042,275)	(1,278,808)
Total comprehensive income for the year		(1,042,275)	(1,278,808)

There were no recognised gains and losses for 2020 or 2019 other than those included in the Statement of Comprehensive Income.

The notes on pages 59 to 72 form part of these financial statements.

Statement of Financial Position as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	3,797,456	3,719,216
Investments	14	5,840,787	6,912,134
Investment property	13	2,338,949	2,473,371
		<hr/> 11,977,192	<hr/> 13,104,721
Current assets			
Debtors: amounts falling due within one year	15	517,517	1,314,470
Cash at bank and in hand	16	1,471,924	890,977
		<hr/> 1,989,441	<hr/> 2,205,447
Creditors: amounts falling due within one year	17	(930,826)	(1,235,731)
		<hr/> 1,058,615	<hr/> 969,716
Net current assets			
		<hr/> 1,058,615	<hr/> 969,716
Total assets less current liabilities		13,035,807	14,074,437
Provisions for liabilities			
Deferred tax	19	(203,189)	(199,544)
		<hr/> (203,189)	<hr/> (199,544)
Net assets		12,832,618	13,874,893
Capital and reserves			
Profit and loss account	20	12,832,618	13,874,893
		<hr/> 12,832,618	<hr/> 13,874,893

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:
M Alcock, Director
Date: 5 May 2021

The notes on pages 59 to 72 form part of these financial statements.

Statement of Changes in Equity for the year ended 31 December 2020

	Profit and loss account	Total equity
	£	£
At 1 January 2020	13,874,893	13,874,893
Comprehensive income for the year		
Loss for the year	(1,042,275)	(1,042,275)
Total comprehensive income for the year	(1,042,275)	(1,042,275)
At 31 December 2020	12,832,618	12,832,618

Statement of Changes in Equity for the year ended 31 December 2019

	Profit and loss account	Total equity
	£	£
At 1 January 2019	15,153,701	15,153,701
Comprehensive income for the year		
Loss for the year	(1,278,808)	(1,278,808)
Total comprehensive income for the year	(1,278,808)	(1,278,808)
At 31 December 2019	13,874,893	13,874,893

The notes on pages 59 to 72 form part of these financial statements.

Statement of Cash Flows for the year ended 31 December 2020

	2020	2019
	£	£
Cash flows from operating activities		
Loss for the financial year	(1,042,275)	(1,278,808)
Adjustments for:		
Depreciation of tangible assets	221,551	151,176
Government grants received	(80,276)	–
Interest received	(128,034)	(185,339)
Taxation charge	(507,710)	(252,857)
Decrease/(increase) in debtors	608,398	(326,027)
(Decrease) in creditors	(304,908)	(131,300)
Net fair value losses recognised in P&L	134,422	336,056
Corporation tax received	699,910	134,756
Gain/(loss) on assets	(80,069)	(657,679)
Net cash generated from operating activities	(478,991)	(2,210,022)
Cash flows from investing activities		
Purchase of tangible fixed assets	(299,788)	(263,480)
Sale of tangible fixed assets	–	716
Purchase of listed investments	(90,000)	(226,000)
Sale of listed investments	1,241,416	1,151,988
Interest received	128,034	185,339
Government grants received	80,276	–
Net cash from investing activities	1,059,938	848,563
Net increase/(decrease) in cash and cash equivalents	580,947	(1,361,459)
Cash and cash equivalents at beginning of year	890,977	2,252,436
Cash and cash equivalents at the end of year	1,471,924	890,977
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	1,471,924	890,977
	1,471,924	890,977

The notes on pages 59 to 72 form part of these financial statements.

Analysis of Net Debt for the year ended 31 December 2020

	At 1 January 2020	Cash flows	At 31 December 2020
	£	£	£
Cash at bank and in hand	890,977	580,947	1,471,924
	<hr/>	<hr/>	<hr/>
	890,977	580,947	1,471,924
	<hr/>	<hr/>	<hr/>

The notes on pages 59 to 72 form part of these financial statements.

Notes to the Financial Statements for the year ended 31 December 2020

1. General information

British Board of Film Classification is a private company limited by shares & incorporated in England and Wales. Its registered head office is located at 3 Soho Square, London, W1D 3HD.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Foreign currency translation

Functional and presentation currency

The company's functional and presentational currency is GBP.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

2.3 Going concern

The directors have considered the cashflow forecasts for the company including the impact of COVID-19 as set out below and are confident that the company has sufficient reserves of cash and investments to manage its business risks successfully despite the current uncertain economic outlook.

The directors have prepared the financial statements on the going concern basis having projected the cash flow and operating forecast for the business for a period of at least 12 months from the date of signing these financial statements. The directors believe that the company has adequate resources to continue operating for the foreseeable future and they continue to adopt the going concern basis in preparing the financial statements.

The impact of COVID-19

COVID-19 has had a significant impact on the BBFC's income streams in the short term. The directors are monitoring the situation carefully and taking appropriate action to reduce costs, while planning for the future. Any cash deficit will be funded through the sale of investments. The directors are also taking advantage of some of the measures that the UK Government has made available to support businesses through the period of disruption caused by COVID-19.

The impact of COVID-19 on classification income has been considerable. Income from film classification, which accounted for 27% of classification income in 2019, has suffered a 54% reduction year on year. We expect film submissions to gradually increase in the run up to the reopening of cinemas but do not anticipate income levels to recover significantly until the end of the year. With fewer cinema films being released and productions being postponed, there has been an inevitable decline in DVDs released and therefore submitted for classification. Other revenue, including income from our Watch and Rate service, has been unaffected.

COVID-19 has also had a considerable effect on the financial markets which suffered significant losses at the onset of the pandemic. The company's investment portfolio has performed well and had recovered any initial losses by 31 December 2020.

COVID-19 has had a negative impact on the London property market and although it is too early to quantify the

Notes to the Financial Statements for the year ended 31 December 2020

long term effect, the value of the investment property fell by 5.4% in 2020.

2.4 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Classification revenue

Revenue from the classification of content is recognised on the date the work is performed. Where payments are received from customers in advance, the amounts are recorded as deferred revenue and included as part of creditors due within one year.

Age-Verification revenue

Revenue from age-verification work represents the value of services provided under contract with the UK Government and is based on expenditure incurred in providing the service during the year. Where work has been performed and is not invoiced as at the year end date, the amounts are recorded as accrued income and included as part of debtors within one year.

2.5 Other operating income

Grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. Grants of a revenue nature are recognised in the Statement of Comprehensive Income in the same period as the related expenditure. The deferred element of grants is included in creditors as deferred income.

Rental income

Rental income is recognised in the Statement of Comprehensive Income on a straight line basis according to the rental agreement with the tenant.

2.6 Finance costs

Finance costs are charged to the Statement of Comprehensive Income over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.7 Interest income

Interest income is recognised in the Statement of Comprehensive Income using the effective interest method.

2.8 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in the Statement of Comprehensive Income, except that a change attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates income.

Deferred balances are recognised in respect of all timing differences that have originated but not reversed by the Statement of financial position date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

2.9 Pensions

Defined contribution pension plan

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Comprehensive Income when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of Financial Position. The assets of the plan are held separately from the company in independently administered funds.

2.10 Research and development

In the research phase of an internal project it is not possible to demonstrate that the project will generate future economic benefits and hence all expenditure on research shall be recognised as an expense when it is incurred. Intangible assets can be recognised from the development phase of a project if and only if certain specific criteria are met in order to demonstrate the asset will generate probable future economic benefits and that its cost can be reliably measured. At this point, management have the option to either expense or capitalise development costs. Management have taken the option to expense all development costs incurred.

If it is not possible to distinguish between the research phase and the development phase of an internal project, the expenditure is treated as if it were all incurred in the research phase only.

2.11 Tangible fixed assets

Tangible fixed assets are stated at ordinal cost. Depreciation is provided at rates calculated to write off the cost, less estimated residual value of each asset on a straight line basis over its estimated useful life, as follows:

Depreciation is provided on the following basis:

Fixtures and fittings	– 4 years
Computer equipment	– 4 years
Long leasehold property expenditure	– 5 years

Long leasehold property is amortised on a straight line basis over the duration of the lease.

A full years depreciation is charged to expenditure on leasehold property and immovable furniture and equipment in the year of acquisition.

2.12 Investment property

Investment property is carried at fair value and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in the Statement of Comprehensive Income.

2.13 Valuation of investments

Investments in listed company shares are remeasured to market value at each Statement of financial position date. Gains and losses on remeasurement are recognised in the Statement of Comprehensive Income for the period.

2.14 Debtors

Short term debtors are measured at transaction price, less any impairment.

2.15 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.16 Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial

Notes to the Financial Statements for the year ended 31 December 2020

assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Investments in non-derivative instruments that are equity to the issuer are measured:

- at fair value with changes recognised in the Statement of Comprehensive Income if the shares are publicly traded or their fair value can otherwise be measured reliably;
- at cost less impairment for all other investments.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an 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.

2.17 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.18 Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Comprehensive Income in the same period as the related expenditure.

2.19 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Statement of Financial Position date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Statement of Financial Position date.

2.20 Provisions for liabilities

Provisions are made where an event has taken place that gives the company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the Statement of Comprehensive Income in the year that the company becomes aware of the obligation, and are measured at the best estimate at the Statement of Financial Position

Notes to the Financial Statements for the year ended 31 December 2020

date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Statement of Financial Position.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

Investment property

The preparation of the financial statements requires management to make estimates affecting the reported value of the investment property. As described in note 13, the company's investment property is stated at estimated fair value, based on an independent external valuation.

The valuation of the company's property, 3 Soho Square, is inherently subjective due to a number of factors including the individual nature of the property, its location and the expectation of future rentals. As a result, the valuations placed on the property portfolio are subject to a degree of uncertainty and are made on the basis of assumptions that may not prove to be accurate particularly in years of volatility or low transaction flow in the market. The estimated market value may differ from the price at which the company's assets could be sold at a particular time, since actual selling prices are negotiated between willing buyers and sellers.

As a result, if the assumptions prove to be false, actual results of operations and realisation of net assets could differ from the estimates set forth in these financial statements, and the difference could be significant.

Trade debtors and accrued income

Management use their judgement when determining whether trade debtors and accrued income are considered recoverable or where a provision for impairment is considered necessary. The assessment of recoverability will include consideration of whether the balance is with a long standing client, whether the customer is experiencing financial difficulties and the fact that balances are recognised under contract. Management consider a bad debt provision to not be necessary.

	2020	2019
	£	£
4. Turnover		
An analysis of turnover by class of business is as follows:		
Classification income	3,481,111	4,751,006
Age-verification income	103,336	1,210,926
	3,584,447	5,961,932

The turnover and operating surplus are attributable to the principal activities of the company. The entire turnover in both periods is attributable to geographical areas within the United Kingdom.

Notes to the Financial Statements for the year ended 31 December 2020

	2020	2019
	£	£
5. Other operating income		
Educational Income	1,002	3,109
Commissioned research projects	25,135	–
Rents receivable and service charge income	119,807	178,258
Government grants	80,276	–
Other grants receivable	40,000	–
	266,220	181,367
6. Interest receivable		
Other interest and similar income	128,034	185,339
7. Employees		
Wages and salaries (including severance pay)	2,122,052	2,504,735
Social security costs	207,214	258,934
Cost of defined contribution scheme	178,806	167,851
	2,508,072	2,931,520

The average monthly number of employees, including the directors, during the year was as follows:

	2020	2019
	No.	No.
Non-executive directors	6	5
Presidential team	2	2
Management	4	4
Administration	13	14
Operations	20	23
	45	48

Notes to the Financial Statements for the year ended 31 December 2020

	2020	2019
	£	£
8. Directors' remuneration		
Directors' emoluments	257,545	272,347
Company contributions to defined contribution pension schemes	20,958	23,311
	278,503	295,658
During the year retirement benefits were accruing to 1 director (2019: 1) in respect of defined contribution pension schemes.		
The highest paid director received remuneration of £160,680 (2019: £185,549).		
The value of the company's contributions paid to a defined contribution pension scheme in respect of the highest paid director amounted to £20,598 (2019: £23,311).		
The directors are considered to be key management.		
	2020	2019
	£	£
9. Operating loss		
The operating loss is stated after charging:		
Directors remuneration	278,503	295,658
Depreciation of tangible fixed assets	221,548	151,176
Research and development expenditure	1,151,317	2,241,353
Fair value loss on investment property	134,422	336,056
	2020	2019
	£	£
10. Auditor's remuneration		
Fees payable to the company's auditor and its associates for the audit of the company's annual financial statements	27,950	19,665
Fees payable to the company's auditor and its associates in respect of:		
Non audit services	20,125	13,370

Notes to the Financial Statements for the year ended 31 December 2020

	2020	2019
	£	£
11. Taxation		
Corporation tax		
Current tax on profits for the year	(511,355)	(134,756)
Total current tax	(511,355)	(134,756)
Deferred tax		
Origination and reversal of timing differences	(19,831)	(118,101)
Effect of tax rate change on opening balance	23,476	–
Total deferred tax	3,645	(118,101)
Taxation on loss on ordinary activities	(507,710)	(252,857)

Factors affecting tax charge for the year

The tax assessed for the year is higher than (2019: lower than) the standard rate of corporation tax in the UK of 19.00% (2019: 19.00%). The differences are explained below:

Notes to the Financial Statements for the year ended 31 December 2020

	2020	2019
	£	£
Loss on ordinary activities before tax	(1,549,985)	(1,531,665)
Loss on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2019: 19.00%)	(294,497)	(291,016)
Effects of:		
Expenses not deductible for tax purposes	26,773	4,142
Fixed asset differences	37,342	5,758
Income not taxable for tax purposes	(32,319)	(101,692)
Adjust opening deferred tax to average rate of 19.00%	–	37,370
Adjust closing deferred tax to average rate of 19.00%	–	15,688
Adjustments to tax charge in respect of previous periods	(511,356)	(134,756)
Deferred tax not recognised	256,193	258,093
Exempt ABGH distributions	(17,521)	(24,572)
Adjustments to brought forward values	–	(24,543)
Remeasurement of deferred tax for change in tax rates	19,639	–
Chargeable gains/(losses)	40,322	–
Other differences leading to an increase in the tax charge	–	2,671
Timing differences not recognised	(32,286)	–
Total tax charge for the year	(507,710)	(252,857)

Notes to the Financial Statements for the year ended 31 December 2020

12. Tangible fixed assets

	Long leasehold property £	Computer equipment £	Long leasehold property expenditure £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2020	3,787,896	653,468	453,953	317,667	5,212,984
Additions	–	–	249,608	50,180	299,788
Disposals	–	(2,054)	–	(6,577)	(8,631)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2020	3,787,896	651,414	703,561	361,270	5,504,141
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation					
At 1 January 2020	505,052	516,615	198,188	273,913	1,493,768
Charge for the year on owned assets	30,303	47,127	118,644	25,474	221,548
Disposals	–	(2,054)	–	(6,577)	(8,631)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2020	535,355	561,688	316,832	292,810	1,706,685
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net book value					
At 31 December 2020	3,252,541	89,726	386,729	68,460	3,797,456
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2019	3,282,844	136,853	255,765	43,754	3,719,216
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

13. Investment property

	Long term leasehold investment property £
Valuation	
At 1 January 2020	2,473,371
Surplus on revaluation	(134,422)
	<hr/>
At 31 December 2020	2,338,949
	<hr/>

The 2020 valuations were made by Smith Price RRG Limited, on an open market value for existing use basis.

Notes to the Financial Statements for the year ended 31 December 2020

14. Fixed asset investments		Listed investments
		£
Cost or valuation		
At 1 January 2020		6,912,134
Additions		90,000
Disposals		(1,291,448)
Revaluations		130,100
At 31 December 2020		5,840,786
Net book value		
At 31 December 2020		5,840,786
At 31 December 2019		6,912,134
		2020
		£
15. Debtors		2019
		£
Trade debtors	316,107	631,944
Other debtors	34,055	14,144
Prepayments and accrued income	167,355	479,827
Tax recoverable	–	188,555
	517,517	1,314,470
Included in prepayments and accrued income is Age-verification income of £Nil (2019: £280,709).		
		2020
		£
16. Cash and cash equivalents		2019
		£
Cash at bank and in hand	1,471,924	890,977
This balance includes Cofunds cash on deposit balance of £102,270 (2019: £59,953).		

Notes to the Financial Statements for the year ended 31 December 2020

	2020	2019
	£	£
17. Creditors: Amounts falling due within one year		
Trade creditors	78,945	386,594
Other taxation and social security	214,990	21,615
Other creditors	9,049	10,005
Accruals and deferred income	627,842	817,517
	930,826	1,235,731
	2020	2019
	£	£
18. Financial instruments		
Financial assets		
Financial assets measured at fair value through profit or loss	9,651,660	10,276,482
Financial assets measured at amortised cost	350,162	646,088
	10,001,822	10,922,570
Financial liabilities		
Financial liabilities measured at amortised cost	(604,340)	(1,111,794)

Financial assets measured at fair value through profit or loss comprise cash and cash equivalents, investment property and fixed asset investments.

Financial assets measured at amortised cost comprise trade debtors and other debtors.

Notes to the Financial Statements for the year ended 31 December 2020

	2020	2019
	£	£
19. Deferred taxation		
At beginning of year	(199,544)	(317,645)
Charged to the profit or loss	(3,645)	118,101
	<hr/>	<hr/>
At end of year	(203,189)	(199,544)
	<hr/>	<hr/>
The deferred tax balance is made up as follows:		
	2020	2019
	£	£
Provision b/fwd	(199,544)	(317,645)
Current year charge at 19% (PY 17 %)	(3,645)	118,101
	<hr/>	<hr/>
	(203,189)	(199,544)
	<hr/>	<hr/>
Comprising:		
	<hr/>	<hr/>
Liability	(203,189)	(199,544)
	<hr/>	<hr/>

20. Reserves

Profit and loss account

Includes all current and prior period retained surplus and losses.

21. Capital commitments

The company has capital commitments of £Nil at 31 December 2020 (2019: £240,526).

22. Pension commitments

The company operates a defined contribution scheme to provide retirement benefits for staff. The total pension charge for the year was £178,806 (2019: £167,851). There are no balances outstanding in relation to pensions at year end.

Notes to the Financial Statements for the year ended 31 December 2020

23. Commitments under operating leases

At 31 December 2020 the company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2020	2019
	£	£
Not later than 1 year	48,500	48,500
Later than 1 year and not later than 5 years	194,000	194,000
Later than 5 years	2,205,667	5,254,167
	<hr/>	<hr/>
	2,448,167	5,496,667
	<hr/>	<hr/>

	2020	2019
	£	£
Equipment		
Not later than 1 year	1,897	4,096
Later than 1 year and not later than 5 years	–	2,017
	<hr/>	<hr/>
	1,897	6,113
	<hr/>	<hr/>

24. Company status

The company is limited by guarantee and is under the control of its members. The liability of the members is limited to £1 each, in the event of the company being wound up.

25. Related party transactions

There were no transactions with related parties during the year (2019: £Nil).

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Crock of Gold: A Few Rounds with Shane MacGowan Courtesy of Altitude Film Distribution [39]

BBC

I May Destroy You © Various Artists Ltd and FALKNA 2020 [32]

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Mope © Blue Finch Releasing [37]

Eureka Entertainment Ltd

Breeder © Eureka Entertainment Ltd/Beo Starling/Mads Eneqvist [33]

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Dennis & Gnasher: Unleashed! On the Big Screen A Beano Studios Product © DC Thomson Ltd 2021 Distributed by Generation Media [5]

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I Spit on Your Grave © Kaleidoscope Home Entertainment [36]

Munro Films

Away Munro Films/© Bilibaba [6]

Netflix Services UK Limited

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Extraction Jasin Boland/Netflix © 2020 [34]

Jingle Jangle: A Christmas Journey Gareth Gatrell/Netflix © 2020 [17]

The Devil All the Time Glen Wilson/Netflix © 2020 [35]

The Prom Netflix © 2020 [25]

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Bulletproof © Signature Entertainment [28]

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The Snow Queen: Mirrorlands © Signature Entertainment [7]

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The New Mutants © 20th Century Studios [30]

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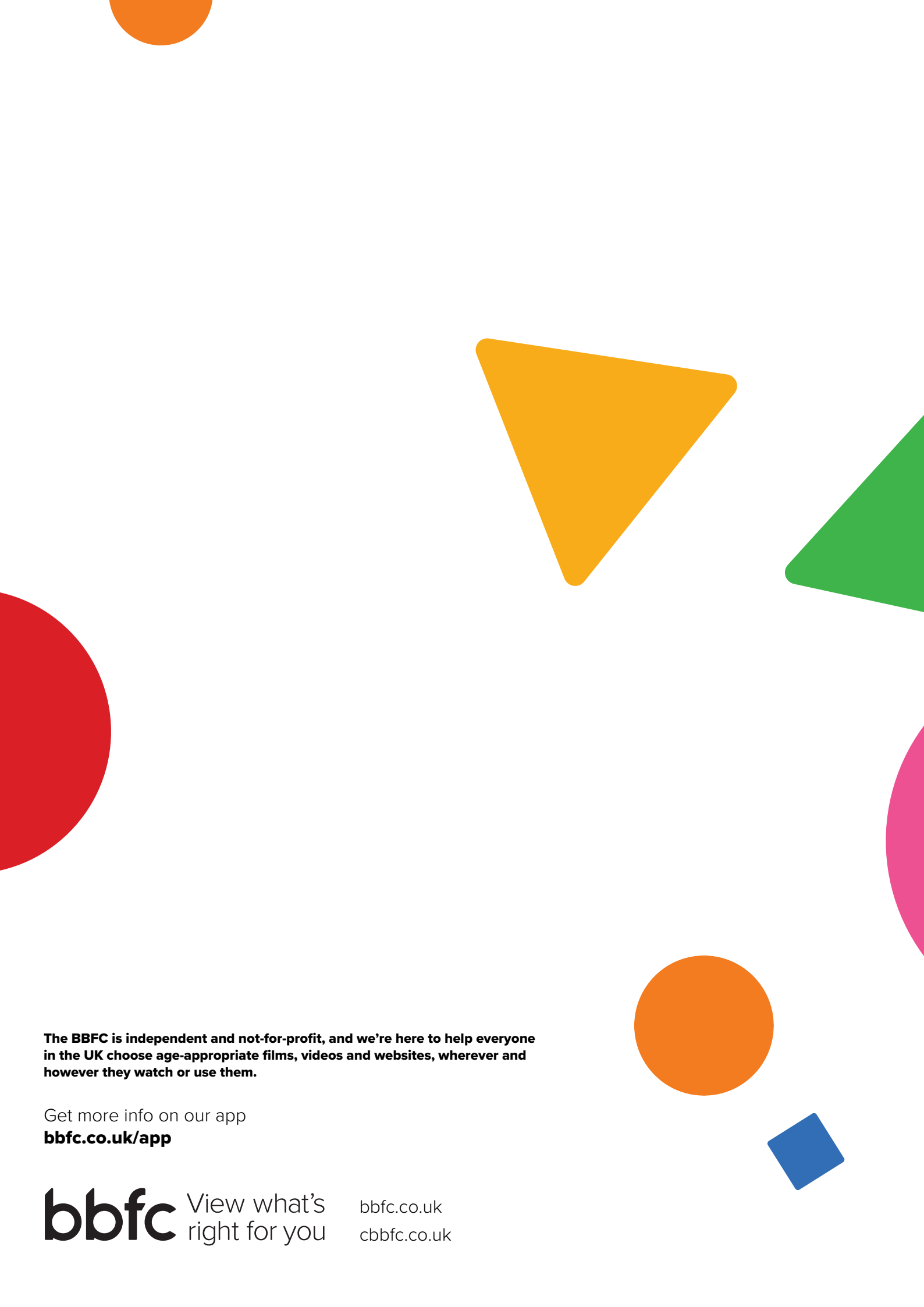
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