



bbfc View what's
right for you



Annual Report and Accounts

2022



British Board of Film Classification Annual Report and Accounts

1 January 2022 – 31 December 2022

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.



© British Board of Film Classification 2023

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.bbfc.co.uk/about-us/annual-reports

Any enquiries regarding this publication should be sent to us at feedback@bbfc.co.uk

ISBN 978-1-5286-4356-6
E02945807 07/23



Contents

President's introduction	4
Chief Executive's report	6
Accountability – Introduction	8
Accountability – Content advice & resources	8
Accountability – Feedback from the public	9
Accountability – Education	10
Accountability – Youth Panel	12
Accountability – Research	13
Accountability – Enforcement	14
BBFC non-statutory services	14
U	17
PG	21
12A/12	25
15	31
18	37
R18	41
Video games	42
Unsuitable for classification	42
Legal issues	42
Statistics	44
Video Appeals Committee	48
Advisory Panel on Children's Viewing	48
Business review	49
Strategic report	50
Directors' report	51
Independent auditors' report	52
Accounts	54
Photographic credits	67

President's introduction

I find myself writing this introduction having only been in post as BBFC President for a few months. So while it is my privilege to have the first word in this report covering the work of the organisation throughout 2022, I must acknowledge that much of what I write about was achieved under the leadership of my brilliant predecessor, Patrick Swaffer.

Patrick led the BBFC for ten years, steering the organisation through a period of unprecedented transformation. He oversaw our continued growth in the non-statutory space, including our landmark self-rating partnership with Netflix, and the migration of our classification processes to the Cloud, which has enabled us to work even more flexibly and efficiently. It is to Patrick's credit that people's trust in the BBFC remains so high, that the UK Government continues to regard our ratings as the best-practice option for age labelling on Video on Demand (VoD) and streaming services, and that nearly 30 VoD services choose to work with us to ensure their UK users have access to the guidance they need to make safe and informed viewing decisions for their families. Thank you, Patrick, from me and everyone at the BBFC.

Helping families choose content well

For an organisation that has been around for over a century, it's remarkable that the work of the BBFC is as relevant today as it has ever been. As a mother of teenagers myself, I know how difficult it can be to moderate what children are exposed to. And with the proliferation of online platforms, it's hard not to worry that inappropriate or even harmful content is more accessible than ever before. That's why I am so pleased to have joined the organisation at this pivotal moment, and why it is a key objective of mine to ensure that the valuable information that the BBFC produces is present whenever and wherever families need it – whether in the



Natasha Kaplinsky OBE – President

cinema, on physical media, or online. The argument for consistency is clear: nine in ten parents tell us they consider age ratings and content advice as important on VoD services as they are for films in the cinema – and the BBFC is deeply committed to meeting that demand.

Listening to the youth voice

We place great importance on engaging directly with young people. We know that teenagers value the content advice we provide – particularly when choosing what to watch with a younger sibling – and our Education Team speaks with students and educators across the country about our work and the importance of choosing age-appropriate content. Since pivoting to virtual seminars in 2020, we've spoken to over 2,000 young people. We also offer a suite of free Key Stage 1–4 PSHE resources covering a range of issues from digital resilience and staying safe online to the representation of

sex and healthy relationships on screen. And we have a Youth Panel comprising 14 exceptional teenagers from all four nations of the UK who work closely with us to provide vital feedback on key classification issues and help us ensure that we are meeting the needs of young people.

In 2022, Youth Panel members gave their views on the classification of a range of films – from *The Batman* to *The Black Phone* – to our Board of Classification and our Advisory Panel on Children's Viewing (APCV), and they have also created a wide range of fantastic online content, including an interactive 'World Movies Map' and an episode of the long-running BBFC Podcast.

Producing impactful content and reaching new audiences

I've also been impressed with the dedicated efforts of the BBFC communications team to help ensure that the BBFC's expert guidance reaches the widest



President's introduction

possible audience. Whether through regular posts to the organisation's various social channels – Facebook, Instagram, LinkedIn and Twitter – or specific resources providing additional information about the classification of key releases such as *Doctor Strange in the Multiverse of Madness*, *Don't Worry Darling* or *Lady Chatterley's Lover*, the team works tirelessly to help ensure that parents and caregivers have everything they need to choose content well for their families.

Engaging with experts and fellow regulators

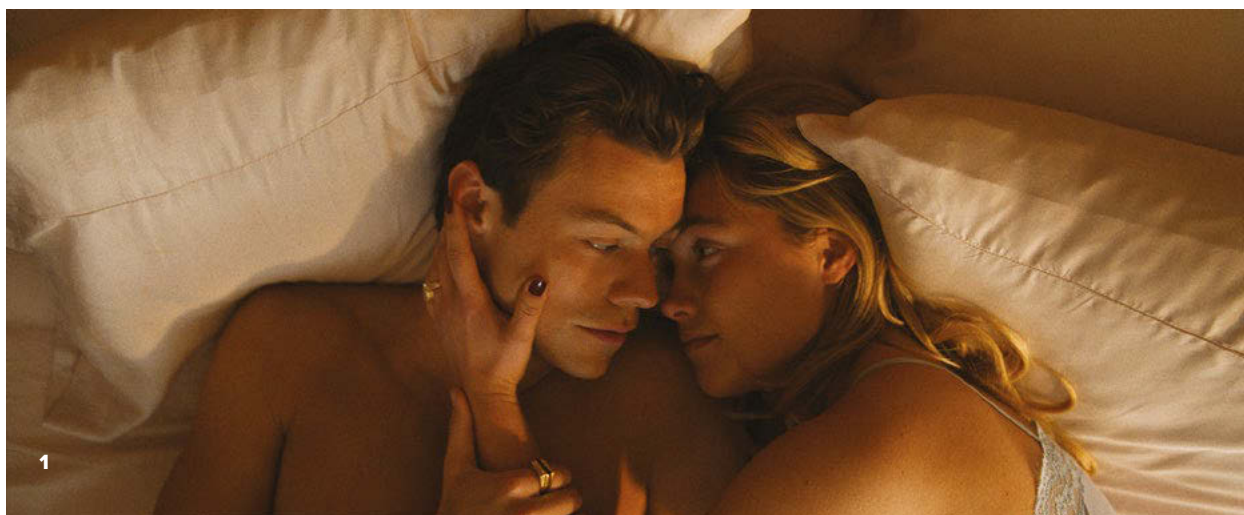
The BBFC does not work in isolation. As well as asking people from all across the UK what they think about how content should be classified (we will consult over 10,000 people

on our Classification Guidelines in 2023), we regularly seek input from expert organisations and professionals working in particular fields to help inform the work that we do. For example, in 2022, we worked closely with bodies such as Barnardo's, the office of the Children's Commissioner for England, and the Internet Watch Foundation. We also continued our close cooperation with Ofcom as that body prepares to become the UK's regulator for online safety, exploring ways in which we can bring our significant experience and expertise to support Ofcom in that role.

Looking to the future

The coming year will be a big one for the BBFC. As mentioned above, we will consult on our

guidelines to ensure that our standards remain in step with the values and expectations of UK audiences. We will also develop new services designed to streamline our classification processes for the benefit of our customers, launch new products that will make our trusted and well understood age ratings and content advice more accessible to parents and caregivers, and continue our efforts to extend the use of our ratings online, in line with the Government's best-practice guidance and the interests of families across the country. I'm excited for what's to come, and immensely proud to be leading the BBFC into 2023 and beyond.



1 *Don't Worry Darling* (15)



It is my pleasure to present the 2022 BBFC Annual Report and Accounts.

First and foremost, I'd like very much to welcome Natasha Kaplinsky OBE, our new President since October. Natasha brings to the role an enormous amount of experience across the media and charitable sectors that will enhance the ways in which we serve the needs of our core audience of parents, carers and families, as well as our industry partners. Natasha's influence and vision are already helping to shape the future of the BBFC in exciting ways.

Classifying content in line with UK audience expectation

After two challenging years for the UK cinema business due to the COVID-19 pandemic, it was heartening to see the sector bouncing back in 2022. Across the year, we classified 1,057 feature films for cinema release. This was well up on the 659 films we classified in 2021 and the 619 in 2020, and brought numbers back to close to pre-pandemic levels. (We classified 1,103 cinema features in 2019.) Nevertheless, we know that the industry isn't fully recovered yet, and that other external circumstances are currently making business

difficult for distributors. With that in mind, and encouraged by the Government, we introduced a new, two-tier classification fee tariff in 2022 for theatrical submissions to respond to different sizes of cinema release following consultation with the Film Distributors' Association (FDA). Throughout the year, we were pleased to work further with the FDA on our theatrical fee tariff as we sought to make it more granular still for 2023, via three tiers, to better reflect the different sizes of theatrical release.

It wasn't just the number of theatrical films that was encouraging to see, it was their success. From the biggest blockbusters, including *Avatar: The Way of Water*, *Jurassic World Dominion* and *Top Gun: Maverick*, to smaller titles such as *Aftersun*, *The Banshees of Inisherin* and *Living*, many films entertained UK audiences this year. Where the BBFC fits into the equation is in our role classifying films as suitable for appropriate age groups, and providing content advice to help people decide what's suitable for them – and, most crucially, for children – to watch. Child protection is at the heart of what we do, and we make all of our classification decisions in line with what UK audiences tell us they want and

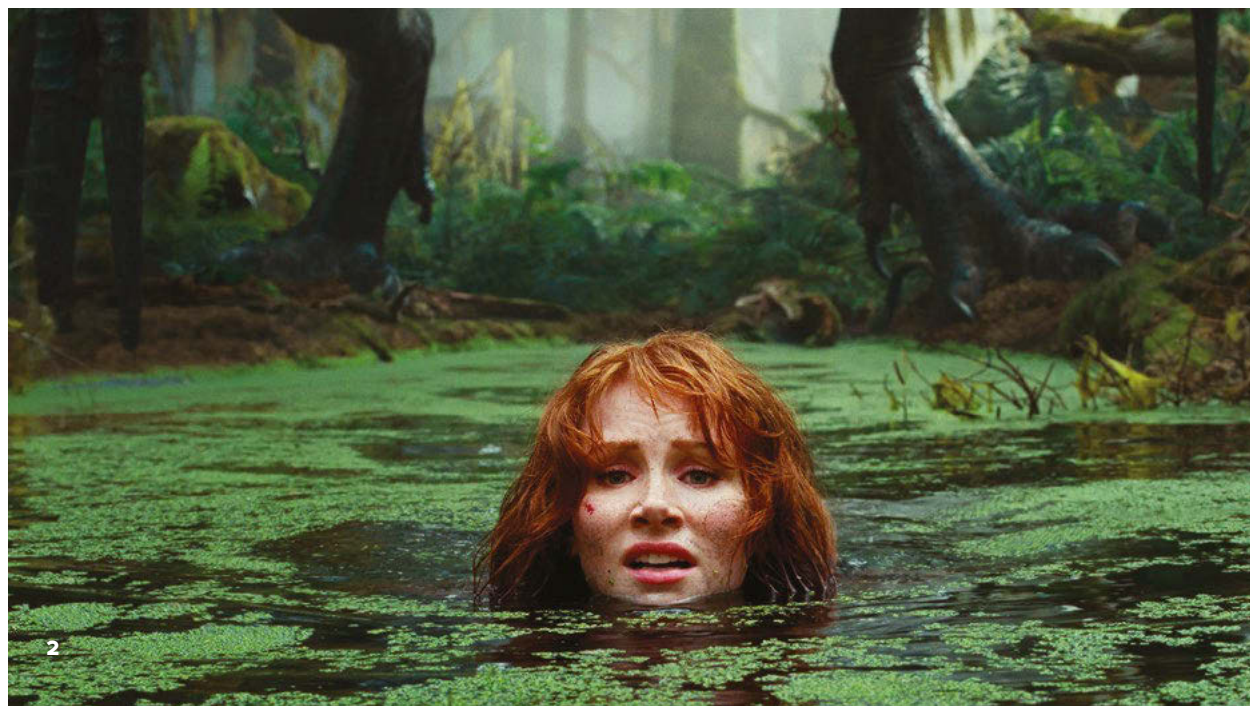
expect. We reflect these views in our published Classification Guidelines, which we update every four to five years with input from over 10,000 people from across the UK to ensure our decisions are always in step with public opinion. In 2023, we will undertake our latest guidelines consultation – our fifth since 1999 – and, as always, I will be very keen to see what it tells us about our standards. It's by knowing what UK audiences want and expect of us that we know they trust our decisions. We're open and accountable – to the UK public, to the industry and to the Government.

Our guidelines consultations show us – and, I'm sure, will show us again in 2023 – that audience expectations change over time. An example of how we reflect this in our ratings decisions is how we handle older films that come in for a new classification. In 2022, these included two previously U-rated classics that, under current standards, required a PG: *Star Trek: The Motion Picture* (for brief mild horror and sex references) and *Watership Down* (for mild violence, threat, brief bloody images and bad language). As we go through the year ahead, we will listen carefully to what UK audiences are telling us in our consultation, and we will implement any necessary changes through our new guidelines in 2024.

Our established role across cinema, video and VoD

Our age ratings for cinema and video releases are well-established in the UK. The Government has designated our President, our Vice Presidents and me – collectively the Board of Classification – as the video works authority under the Video Recordings Act 1984. This gives us the exclusive role of classifying video works for release on packaged media – such as DVDs and Blu-rays – in the UK. And as has been the case for the past 110 years, we carry out our cinema film classification work on behalf of local authorities, in conjunction with the UK's licensing legislation. We demonstrate our support for local authorities in many ways, such as via our key relationships with the local government associations in England,

David Austin
OBE – Chief
Executive



2 *Jurassic World Dominion* (12A)

Northern Ireland, Scotland and Wales as well as with the Institute of Licensing. In 2022, we hosted a cinema classification webinar as well as delivering numerous talks to licensing officers on how we do our work and how we can support them in handling cinema content in their areas.

Our work classifying content for release on VoD services is not established in statute the way it is for cinema and video, but we have been partnering with services for 15 years and we are by now firmly established in the minds of audiences. Twenty-nine VoD services carried BBFC age ratings in the UK in 2022, including Netflix, which carries our ratings on 100% of the content available on their UK platform. We are proud to partner with so many services, all of whom recognise the importance of carrying our ratings, familiar from cinema and video releases, on their online content. In spring 2022, the Government announced its response to its 2021 consultation into audience protection standards on VoD services. We were very encouraged by the Government's endorsement of BBFC age ratings as best practice for content exhibited to UK audiences, and by the three criteria the Government gave: that our ratings are 'widely recognised by the public, underpinned by a transparent set of

standards, and informed by regular consultation with the UK public'. And although the Government didn't see a case for mandating their use at the present time, it stated that it is 'keen to encourage video-on-demand services to consider applying BBFC age ratings to their content'. Every one of the VoD services that have partnered with us is aligning itself with those three Government criteria. We look forward to consolidating these partnerships, and to forging new partnerships as other services launch in the UK or grow their UK presence.

Supporting online safety

Our work online represents a key part of our forward-thinking desire to help protect audiences from inappropriate and harmful content. We have been partners with the UK's Mobile Network Operators (MNOs) – EE, O2, Three and Vodafone – since 2013. Under this partnership, we set the framework that the MNOs use to filter hundreds of millions of websites unsuitable for children on 3G, 4G and 5G. Any website owner or concerned parent may approach us with queries about how filtering works, and we act as the independent adjudicator in respect of websites that may need their filters changed. It's a model example of how the BBFC's trusted standards can help internet

services achieve audience protection measures at scale.

Scalable solutions – scalable to a global level – are what many VoD services and video-sharing platforms (VSPs) tell us they ideally want. The challenge is to deliver products that help them expand their global offering while remaining responsive to local cultural sensitivities. The AI projects we are working on – with partners such as Amazon Web Services and the University of Bath, and funded partly by Innovate UK – are enabling us to explore and develop new ways to enhance our existing classification processes, for the benefit of our customers and for people in the UK. To be a credible partner to VoD services is to understand these challenges and strive to solve them, and that's what my brilliant team is doing.

This is ever more significant as various aspects of the digital landscape come under scrutiny as the Online Safety Bill continues its passage through Parliament. My staff and I are focused on how we may support Ofcom, the online safety regulator, as it prepares its regulatory approach. The expertise we have developed in nearly 40 years classifying adult content for video release and in our designated role as Age-verification Regulator under the

Chief Executive’s report

Digital Economy Act 2017 remains relevant to the evolving online safety regime. To give one example of how we contribute to this vital work, in December 2022 we published research, developed in collaboration with the onlinePROTECT group based at the University of Lincoln, highlighting the exposure of young people to non-photographic sexual imagery, including content potentially containing child or child-like characters. The BBFC doesn’t work in a vacuum – we have never done so – and we continue to share learnings with fellow

stakeholders working on the same goals, principally the protection of audiences – and, above all, children – from harmful content.

The support I receive

I’d like to acknowledge both the hard work and the team spirit of the entire BBFC staff; my colleagues are dedicated to the BBFC’s goals, and are a continual delight to work with. My thanks, as ever, to the Board of Classification and the Board of Directors for all their advice and support across the full range of

the BBFC’s services. The APCV’s expertise in child welfare matters is highly important to me and to the BBFC as a whole – thank you to them too. And I’d like to end by saying a huge thank you to Patrick Swaffer, BBFC President for the past ten years. The organisation has benefitted enormously from his wise counsel. I am very grateful to him for all his guidance and support, and I wish him all the best for the future.

Accountability – Introduction

We are accountable to the Government, Parliament and to everyone in the UK, especially children and families. 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, our classification decisions and our finances during 2022. All

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

Accountability – Content advice & resources

Our guiding principle is to help audiences across the UK choose age-appropriate content, wherever and however they consume it. Making appropriate viewing decisions is crucial for children’s wellbeing, and for

parents’ and carers’ peace of mind. We provide content advice on our website and app, so that people can decide for themselves whether something is suitable for them or their families.

In our 110th year, the use of our age ratings and content advice continued to extend beyond our statutory responsibilities, including classifying for VoD and streaming services and music videos online, and helping MNOs set filters.



3 Guillermo del Toro’s Pinocchio (PG)

Accountability – Content advice & resources



Cinema and home entertainment content provides a springboard when navigating difficult conversations and can throw a new light on individual experiences. For Mental Health Awareness Week, we highlighted a list of films

that show sensitive and thoughtful portrayals of mental health. We created compelling content, including 'What You Need To Know' resources for *The Batman*, *Doctor Strange in the Multiverse of Madness*, *Thor: Love and*

Thunder, Don't Worry Darling, *Black Adam*, *Lady Chatterley's Lover* and *Guillermo del Toro's Pinocchio*. We also curated and published a wealth of relevant information to help support parents and carers, such as a fact sheet on online pornography.

2022 marked 110 years of the BBFC; 40 years of our PG, 15 and 18 ratings; 20 years of the 12A. To coincide with the last of these, we created a listicle on 12 films to celebrate the 12A. We also produced and promoted quizzes, listicles and BBFC Podcast episodes.

4 *Lady Chatterley's Lover* (15)

Working closely with media industries, educators, and organisations dedicated to children's welfare, we are continually evolving the guidance we offer to ensure that we are increasingly able to achieve our core mission of helping audiences choose what is right for them.

Accountability – Feedback from the public

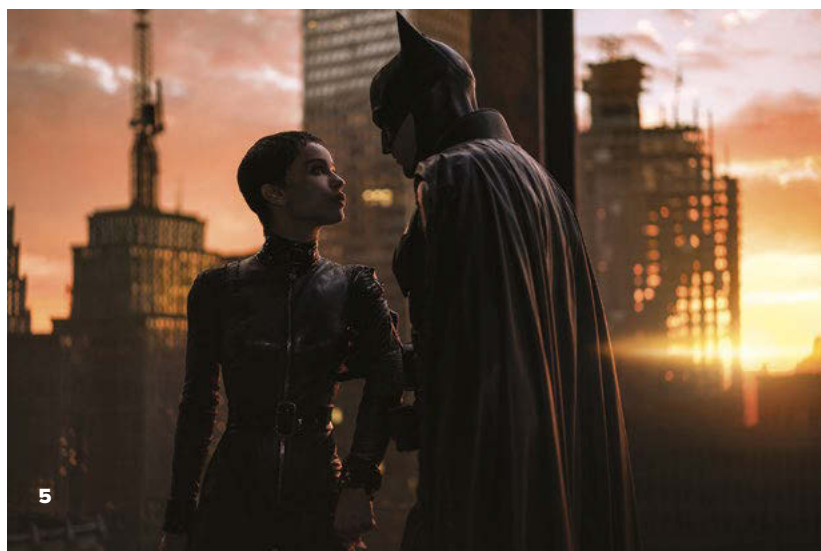
The BBFC receives a relatively small number of complaints about our classification decisions each year. We received 149 complaints in 2019, 93 in 2020 and 109 in 2021.

This trend continued in 2022, with just 84 complaints about BBFC classification decisions. We received the most complaints in relation to *The Batman*, which we classified 15 for strong threat and violence. Of 22 complaints in total, the majority came in prior to the film's release or from children under 15. Complainants felt that the classification was too restrictive and would prevent younger children who would like to see the film from watching it at the cinema. *The Batman* presents a bleak vision of Gotham City in which Batman teams up with a detective to solve a series of murders. The killer subjects his victims to sadistic devices designed to terrorise them prior to their death. The tone is consistently dark, and the film depicts its world as less fantastical than previous big-screen iterations of the Batman character. As such,

the film exceeded our guidelines for a 12A classification, but is suitable for audiences of 15 and above. The APCV and our Youth Panel both expressed support for the 15 rating after viewing the film.

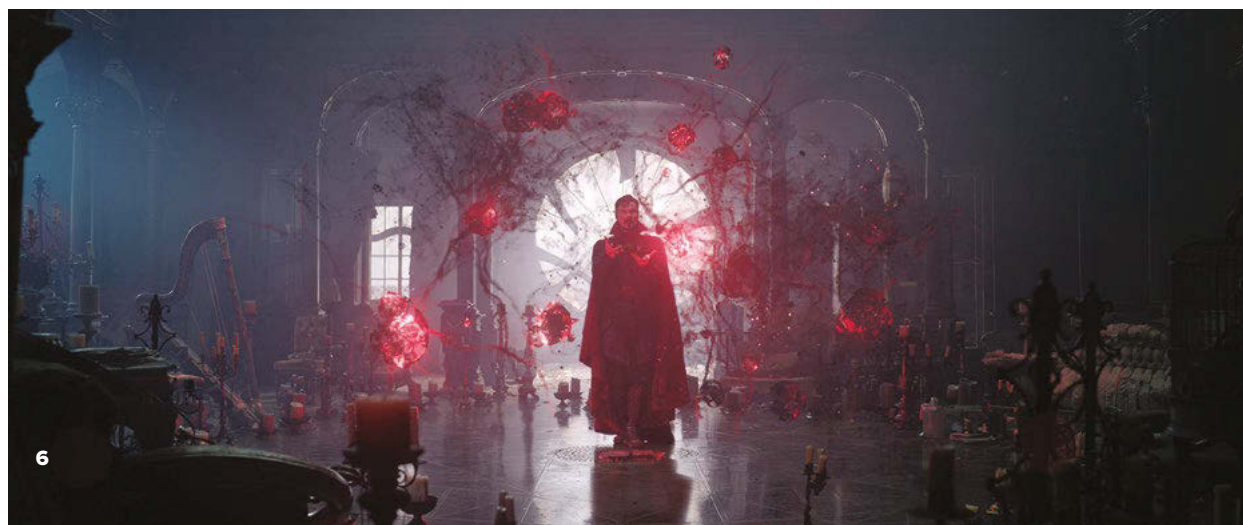
Sometimes, we also receive complaints which do not relate directly to BBFC classifications,

but instead reflect people's wider objections to a certain film. For example, in 2022 we received 1,573 complaints about *The Lady of Heaven*, a drama concerning the life of Fatima, a daughter of the prophet Muhammad, from people who felt that the film was blasphemous and historically inaccurate. Filmmakers are free to



5 *The Batman* (15)

Accountability – Feedback from the public



6 *Doctor Strange in the Multiverse of Madness* (12A)

explore historical or controversial themes and events within their films. Our role is to ensure that we classify the content appropriately based on our guidelines, in order to protect children and other vulnerable groups from potential harm and to empower consumers to make informed viewing decisions. Nothing in *The Lady of Heaven* exceeds our Classification Guidelines at 15. We classified *The Lady of Heaven* 15 for strong bloody violence, gory images and threat.

Similarly, 19 people complained that *The Kashmir Files* is Islamophobic and that the film presents events surrounding the Kashmiri Pandit community incorrectly. Our guidelines do not require that depictions of real-life events be accurate in order for us to classify a

film and this is not a factor that we generally consider. We classified *The Kashmir Files* 15 for strong bloody violence, threat and a brief scene of sexual humiliation.

We received nine complaints relating to the classification of *Doctor Strange in the Multiverse of Madness*, with people expressing concerns about the horror elements in the film at 12A. We considered this issue carefully when classifying the film. Our research has shown that violence and horror that occur in a real-world setting register more strongly with viewers than violence and horror that are clearly stylised or fantastical. The scenes of horror include demonic beings attacking people and a decomposing corpse being reanimated. Stronger moments include a person being impaled,

magical powers destroying a man's head, and the implication that someone is cut in half. However, given the fantastical setting of the film and the superpowers of the characters, these sequences are clearly distanced from real-world events, meaning we could accept them at 12A.

We also received six complaints regarding *Minions: The Rise of Gru*, from people who felt its scenes of violence were too strong for a U rating. At U, violence will generally be very mild. We may be able to accept mild violence at U if the context (for example, comedic, animated, wholly unrealistic) justifies it. Given the animated, comic context of the violence in *Minions: The Rise of Gru*, we could accept the film at U.

Accountability – Education

Our Education Team continued to create and prioritise flexible and scalable projects that educators could deliver both online and in traditional settings.

Outreach

Speaking directly to young people about our role continues to be of utmost importance for the education team, whose outreach work remained primarily an online offering throughout the year. We engaged with students through

Key Stages 2–5, as well as those in Higher Education and young people studying specialist film and media courses. Across 2022, we spoke directly to over 1,400 children and young people from all four nations of the UK.

As part of our commitment to ensure that our age ratings reflect the views of young people across the UK, we ask teenagers aged 13–19 to complete our annual student survey, so that we can feed these findings back into our wider classification

work, including our guidelines research. Over 800 students completed our 2021/2022 academic year survey.

Throughout 2022, we continued to work with partner organisations, including the British Film Institute (BFI), Cinemagic and Into Film, to engage with young people about our work. Through a mixture of online and in-person events, at which we delivered bespoke talks and workshops, we successfully reached over 500 young people.

Accountability – Education

In March 2022, we launched a new Create the Card Competition which, for the first time ever, was open to secondary school students aged 12–16. We asked students to design a new Black Card for Universal Pictures' **Jurassic World Dominion** and kick-started the competition with a promotional video featuring two of the film's stars – Bryce Dallas Howard and Chris Pratt – encouraging young people to enter. The competition was our biggest ever, with over 1,000 students from across the UK submitting designs. Bryce Dallas Howard selected the design by Aaron Larway (16) as the winner. Aaron and his family attended a special preview screening of the film at Universal Pictures' offices.

Following the success of our secondary-focused Create the Card Competition, in December we launched our primary-focused competition, this time asking younger children aged 4–11 to design the Black Card for the animated adventure **Puss in**

Boots: The Last Wish. The film's star, Antonio Banderas, launched the competition with an exciting promotional video.

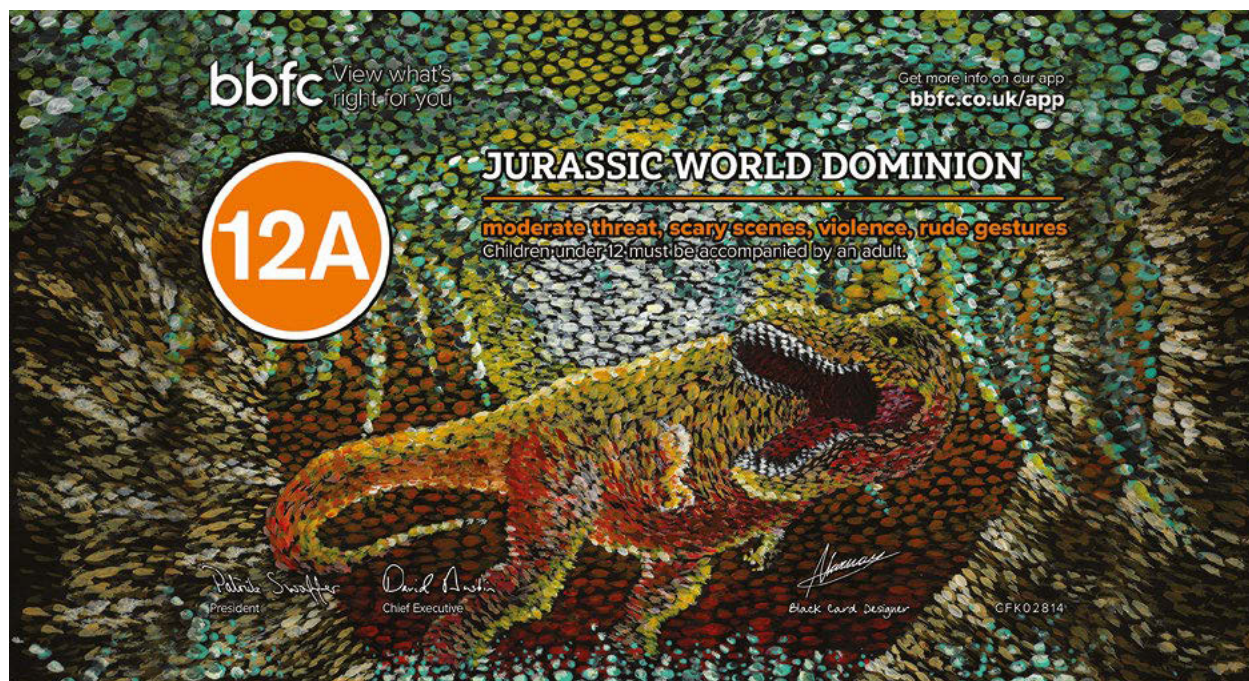
Creating resources for the classroom and online

We continue to promote our suite of PSHE resources, which support teachers to deliver the statutory Relationships and Sex Education (RSE) and Health curriculums to children and young people across the UK. The PSHE Association accredits all our resources, which educators teaching in primary and secondary settings can use. Our Key Stage 1 and Key Stage 2 resources aim to introduce the youngest learners to the concept of age ratings and equip them with strategies to stay safe when viewing content online. Our Key Stage 3 resource encourages 11- to 14-year-olds to consider healthy representations of sex and relationships on screen, while our Key Stage 4 resource offers teenagers aged 14–16 the

opportunity to consider positive portrayals of mental health representation in cinema and home entertainment content. Educators downloaded our PSHE resources over 2,650 times in 2022.

We created new interactive Rate a Trailer resources for both secondary and primary aged students. Our secondary resource for **Jurassic World Dominion** coincided with the launch of our Create the Card Competition, while our resource for the Disney animation **Lightyear** sits on our family-friendly website, CBBFC.

Our free classroom posters and leaflets for both secondary and primary schools continue to be one of our most requested resources. We sent our posters to over 190 schools across the country in 2022. We also developed a range of helpful listicles available on our website to support classroom conversations, including films to coincide with Refugee Week, mythological films for kids, and films centred on women in politics.



Accountability – Youth Panel

Youth Panel

By regularly consulting our Youth Panel members, we ensure that we continue to reflect the views of young people in all areas of our work, including age rating decisions and wider policy and communications initiatives.

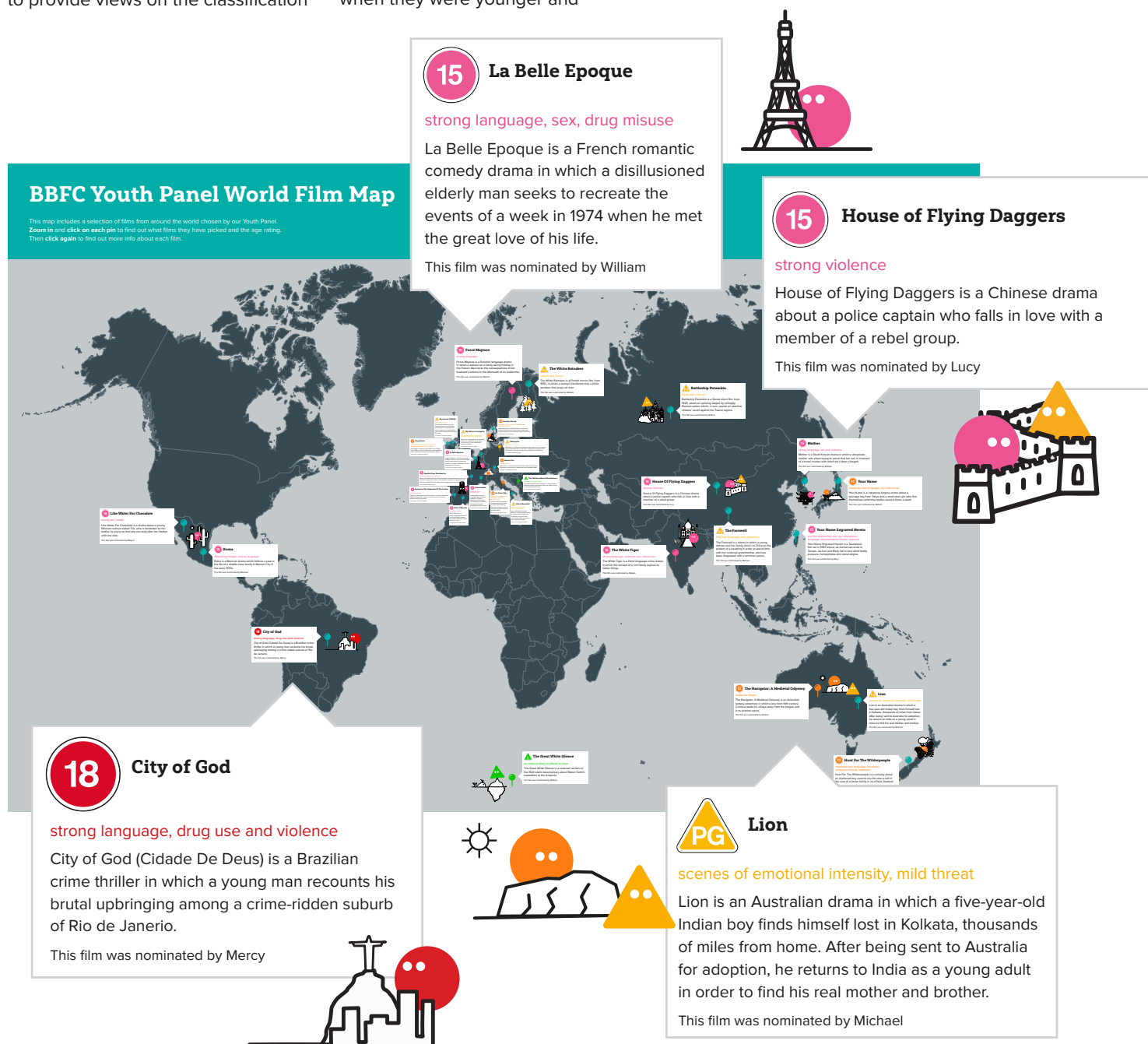
Our panel members met six times in 2022, including at three in-person events at our offices. As well as getting the opportunity to speak to a range of industry professionals, panellists met our Board of Classification and our APCV to provide views on the classification

of films such as *The Batman* and *The Black Phone*. In preparation for our latest guidelines consultation, the Youth Panel advised our compliance team on the content areas that matter most to them and suggested areas of focus for the research.

The Youth Panel takeover episode of the BBFC Podcast was a key project in 2022. Over a six-month period, the panel was responsible for scripting, editing, hosting and promoting the podcast ahead of its launch on Halloween weekend. The episode examined the children's films that scared them the most when they were younger and

included discussion of films such as *Coraline*, *Harry Potter and the Philosopher's Stone*, and *Toy Story 3*. Over 3,000 people have listened to the podcast.

Other key activity from the panel included the creation of exciting content for our Youth Panel Hub. One member, Lucy, wrote a film diary charting a week's worth of viewing, while another member, William, wrote an article in celebration of U-rated films. Panel members also devised an interactive World Film Map, full of their most recommended film titles from across the globe.



Accountability – Youth Panel

“ The best part of being on the Youth Panel is discussing with people and being a part of cinema. You get to talk about so many important topics in the film industry, share your opinions and generate and exchange ideas with everyone. Everyone is lovely, the BBFC is a place where I feel like I can really express myself and my opinions creatively. Everyone is so enthusiastic and genuinely in love with film and the creative arts. It's a great dynamic. I joined because I wanted to express my creative opinions, and it's really cool to travel all the way down to London from North Wales. ”

Aaron



“ My favourite part of the year was talking on the BBFC Podcast. Going into a proper studio was definitely daunting at first but once I was talking about the films it was great fun. I enjoyed the challenge of being out of my comfort zone and doing something I wouldn't normally have tried. It's lovely to be able to talk about films with other like-minded people so I'm looking forward to the other exciting opportunities in 2023. ”

Lucy

“ 2022 was an amazing year to be a Youth Panel member! There have been some amazing opportunities to interact with some amazing creatives from all across the film industry. Being able to share our opinions with the APCV was an incredibly valuable experience. As ever, meeting my fellow Youth Panel members in person has been tons of fun. We came together to discuss and collaborate on so much, including what issues we feel matter most to young people in relation to the Classification Guidelines. My personal highlight this year was featuring in the Youth Panel's Haunted Halloween Takeover episode of the BBFC Podcast! 2023 will have so much in store and I can't wait to get going once again. ”

Michael

“ The best bit is you get to be in the role of a film classifier: you get to consider films in the same way you would as a compliance officer. In three words, I would describe my experience on the Youth Panel as an extraordinary, cinematic adventure. ”

William

Accountability – Research

The purpose of our research is to continually inform and shape our policies, to ensure that how we classify content, whether in the cinema, on DVD and Blu-ray, on streaming and VoD services, on websites, is in line and up to date with the views of people across the UK.

In December we published a piece of research into non-photographic material that depicts the sexual abuse or exploitation of child or child-like characters. We commissioned academics from the onlinePROTECT research group based at the University of Lincoln

to review existing literature on the topic and to conduct consultations with experts drawn from areas such as law, criminology and forensic psychology (*Non-Photographic Images of Child Sexual Abuse: The Risks and Public Policy Responses*). To complement this, we carried

Accountability – Research

out an investigation to better understand the prevalence of potentially harmful non-photographic material on commercial pornography sites (*Non-Photographic Images of Child Sexual Abuse: BBFC Content Investigation*). The reports included findings that compared to adults, UK children aged 6–12 are disproportionately exposed to pornography sites specialising in non-photographic content; that almost two thirds (65%) of sites in the top 100 visited by all ages carried non-photographic content that may be potentially harmful, specifically

in terms of promoting an interest in abusive relationships and/or might constitute non-photographic images of child sexual abuse; that almost half (48%) of non-cam sites in the top 100 visited by all ages carried content featuring characters based on media properties likely to be familiar or appealing to children, and that potential harm to children arises both as viewers of non-photographic abuse imagery and as subjects of harm from adult viewers.

In publishing the research, our aim was to raise awareness of

potentially harmful non-photographic content across the most popular pornography sites accessed by users in the UK, including children aged 6–17. This, we hope, will inform regulation to improve online safety across the globe and to support existing action to tackle current availability online through international collaboration and further research.

Barnardo's, Childnet, the IWF and the NSPCC welcomed the research, which we presented to various stakeholders on completion.

Accountability – Enforcement

The Video Recordings Act 1984 requires that the BBFC classify each video work supplied on DVD, Blu-ray or any other physical format in the UK, unless the content is exempt from classification.

We assist Trading Standards Officers and the police by providing Certificates of Evidence as to the classification status of seized works. In June 2022, we hosted an exhibition stand and presented to

delegates at the annual Chartered Trading Standards Institute conference to promote our services and discuss a range of matters with Trading Standards Officers and other stakeholders.

BBFC non-statutory services

VoD market in 2022

Despite the tough economic conditions in 2022, the UK video market grew by 14% compared with 2021, and was valued at £4bn (The Digital Entertainment and Retail Association, January 2023).

The market comprises traditional retail and rental of physical discs such as DVD and Blu-ray, transactional purchase and rental of digital video, and streaming services that offer unlimited access to a portfolio of titles via a subscription model.

The physical retail and rental of discs fell by 12% and 20% respectively in 2022. Meanwhile, the market grew by 16% year on year in digital video transactions and subscriptions.

In 2022, £4bn of the UK video market was from digital alone, accounting for 95% of the market share.

However, research from Kantar showed that the overall number

of paid-for video streaming subscriptions in the UK fell by two million (from 31 million to 29 million in 2022), as UK households reduced spending in response to the increased cost of living.

Digital classification and Licensing Services

Since 2008, we've extended the reach of our classification services beyond our statutory remit in order to support the growing UK video market. Through a simple licensing process, VoD services are able to display our age ratings and content advice alongside BBFC-classified titles. This includes those VoD services that provide UK audiences with streaming and downloadable video content via transactional, ad-supported or subscription pricing models.

As of 2022, we have licensed 29 services to display BBFC age ratings and content advice and/or use BBFC data. This represents 34 different consumer-facing VoD brands and

services, including Amazon Prime Video, Apple TV+, BFI Player, Curzon Home Cinema, Lionsgate+ (rebranded from StarzPlay in 2022), Netflix, Pluto TV, Sky Store and YouTube Movies & TV. It also includes our latest licensed VoD service, Peccadillo On Demand (POD).

Our VoD work received a boost in 2022 following the UK Government consultation on audience protection standards on VoD services. In its response to the consultation, the Government reiterated its support for VoD and streaming services to adopt BBFC age ratings on a voluntary basis:

'On BBFC age ratings specifically, the Government continues to view these as best practice for content exhibited to UK audiences on account of being widely recognised by the public, underpinned by a transparent set of standards, and informed by regular consultation with the UK public. The Government is keen to encourage video-on-demand services to consider

BBFC non-statutory services

applying BBFC age ratings to their content; but it is of the view that the existing evidence does not warrant mandating their use’.

In 2022, we also commissioned new research into attitudes towards age ratings and content advice among parents and caregivers of 4- to 15-year-olds, as well as young people aged 12–19. The study reveals that 90% of parents/caregivers of 4- to 15-year-olds and 80% of teenagers aged 16–19 consider age ratings and content advice to be as important on VoD/streaming services as they are for films in the cinema.

The research also shows that 95% of parents/caregivers of 4- to 12-year-olds check age ratings for the content their children watch, while over half (57%) of teens aged 16–19 said they reviewed age ratings when deciding what to watch. In relation to content advice specifically, 85% of parents/caregivers of 4- to 15-year-olds and 71% of teens aged 16–19 stated that it is useful for everyone and not just for parents. Young people also see the value of such guidance: over half (51%) of teens aged 16–19 check content advice before choosing what to watch, and nearly nine in ten (89%) said that they pay more attention to content advice if choosing for a person younger than them, such as siblings or other family members.

To further support the voluntary adoption of our age ratings and content advice by VoD and streaming services available to people across the UK, we continue to offer reduced-cost classification for digital-only content launching on VoD services, and are in continuing discussions with other streaming services to explore the viability of implementing the self-rating model successfully adopted by Netflix.

We have designed all of these initiatives to allow more content to be BBFC-classified, with reduced costs and increased ease of access

In 2022, we saw a 3% year-on-year increase in content that received a BBFC age rating eligible for use on VoD and streaming services, including Netflix (via our self-rating



partnership). This represents over 18,600 film features, specials, TV episodes and seasons, and other added-value content made available with BBFC age ratings in 2022.

Music videos

The BBFC has offered additional classification services to the UK music industry since 2015, through an agreement with the major UK record labels. This agreement extends the use of our classification framework to music videos made available on VSPs and other online services.

Sitting outside of our statutory remit, this voluntary service allows record labels to put music videos online with BBFC age ratings and content advice. This lets audiences understand more about the suitability of music videos for children. Under this agreement, new short-form music videos from UK-signed artists are available on YouTube and other online services with our official age ratings.

During 2022, we classified 57 new music videos for online use. These comprised one music video

at PG, 22 at 12, 33 at 15 and one at 18. We did not classify any music videos at U.

We expect the volume of U- and PG-level content to be low, as we only ask the major UK record labels (Sony Music, Universal Music and Warner Music) to submit new release videos from UK-signed artists if they believe the videos to be unsuitable for viewers under 12.

We continue to evolve our services through new submission methods to make it as easy as possible for the industry to support the classification of online music videos.

Mobile Network Advice

During 2022, 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 and which is based on our guidelines. We also maintain an additional Classification Framework specifically for EE customers who wish to set filter levels to 'Strict'.

BBFC non-statutory services

Under this Framework, which is also based on our guidelines, we outline content unsuitable for children under the age of 12. 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 2022, we adjudicated on 36 websites. The requests for independent adjudication came from website owners, members of the public and the MNOs themselves and related to a wide range of websites, including those that advertise dating services for adults; a retailer of condoms; and online retailers specialising in selling cannabidiol products, outdoor goods and weapons intended for use by airsoft hobbyists.

Four websites we adjudicated on were correctly placed behind adult filters: a site which celebrates the deaths of vaccine sceptics; the website of a Russian state news broadcaster; a gay interest site with an erotica section; and a UK political discussion website that included racist and homophobic comments.

Of the total number of adjudications, we found that three websites not currently filtered should be behind adult filters. These were a pornography site; a dating site; and a website offering classified ads, which included adult services.

Across the year, we adjudicated on 15 websites that had been placed unnecessarily behind adult filters. These included retail websites for a range of products including hair extensions, sofas, and kits for

testing the purity of illegal drugs; a pro-life campaigning site; a Mayfair auctioneer; a site for modifying mobile phones; a campaigning site for holding corporations to account; and a stockbroker.

We also considered 36 adjudications under the EE 'Strict' Classification Framework. We determined 12 sites to be unsuitable for children under the age of 12 on grounds of racism and discrimination, references to sexual violence, explicit adult material, strong sex references (including references to BDSM) and other issues. EE maintained or imposed filters on those 12 sites.

We publish the full list of adjudications on our website.



7 *Minions: The Rise of Gru*
(U)



U Universal



8 *The Bad Guys* (U)

The U classification, which stands for 'Universal', is for content that is generally suitable for audiences aged four years and over. Although U is the lowest category, there may still be elements in the content that we need to consider. Our guidelines state that a U film 'should be set within a positive framework and should offer reassuring counterbalances to any violence, threat or horror'. Other issues that may occur in U-rated content include very mild bad language, sex references or rude humour, or instances of dangerous behaviour and emotional upset. These may also relate to wider considerations around the theme or the tone.

A common issue to appear at the most junior category is violence, and as it is often a key concern for parents, it is one that we pay close attention to. The guidelines at U state that scenes of violence will generally be very mild, although 'mild violence may also be acceptable if it is justified by context (for example, comedic, animated, wholly unrealistic).' The *Despicable Me* franchise is well-known for containing fantastical, comedic action and slapstick violence, thanks primarily to the protagonist's sidekicks, the Minions. Depicting their return for their second spin-off outing in 2022, *Minions: The Rise of Gru* follows the haphazard heroes as they try to save their young master, Gru, after he is targeted by the supervillain team he had once hoped to join. The film exemplifies the importance of considering tone in classification decisions: although

there are moments of violence and action, the overall tone is comedic and light-hearted. In one nail-biting scene, for example, villains tie Gru to the hands of a clock, slowly stretching him as the minutes tick on. When monstrous creatures threaten them, the Minions embrace their martial arts training and overcome the villains in time to rescue Gru. The strong sense of camaraderie between the characters, the fantastical context and animation style and the prevalent humour mitigate the strength of this scene and we could therefore classify it U, for mild comic violence, very mild scary scenes, rude humour and language.

Often accompanying the issue of violence is threat. Our guidelines state that at U, 'scary or potentially upsetting sequences should be mild, brief and unlikely to cause any undue anxiety to young children. Outcomes should be quickly reassuring.' Another animated family film in 2022 was *The Bad Guys*, adapted from a series of children's books following a team of animal criminals who try to change their ways. The film includes brief scenes of mild threat, including one sequence in which an army of computer-programmed guinea pigs chase the heroes. The film does not prolong the threat, however, and the context is clearly fantastical, with nobody coming to harm. We therefore classified *The Bad Guys* U for mild threat, very mild bad language, comic violence and rude humour.

Rude humour is another issue we take into account when classifying material for very young audiences. The animated fantasy adventure *Mia and Me: The Hero of Centopia*, in which a young girl finds a magic stone and embarks on a journey to confront and vanquish a great evil, included brief burp and fart jokes of the sort long-established as suitable for, and enjoyed by, young children.

We also saw several re-releases of older titles on home entertainment formats in 2022. One such example is 1936's *The Invisible Ray*, a sci-fi horror film starring Boris Karloff as a scientist who comes into contact with a meteorite, transforming him into a ghostly figure who embarks on a rampage. Although there are moments of fantastical threat, the age of the film and its special effects have diminished the impact over time. Under our current guidelines, the film is within the parameters at U, and we classified it accordingly for very mild threat and discrimination.

Among the other theatrical releases submitted to us each year are numerous filmed stage productions, enabling audiences across the country – and the globe – to experience these live performances. Some releases, such as ballet productions *ROH The Nutcracker* (2022) and *Bolshoi Ballet: Swan Lake* (2022), contain no material likely to offend or harm, and so present no classification issues at U. However, *Matthew Bourne's Nutcracker!* (2021) – submitted in 2022 – presented an unusual issue in the form of very mild sex



U Universal

references. At U, our guidelines state 'only very mild sexual behaviour (for example, kissing) and references to such behaviour' are permitted. The choreography in Bourne's production features moments of very mild bawdiness, such as hip-thrusting and mimed spanking, while fantastical characters made of sugary sweets are seen licking each other in a flirtatious manner. Given the clear theatrical setting and discretion in the choreography's meaning, these moments do not exceed our standards at U, and we classified the filmed production as such.

Bad language continues to be an issue of concern to people across the UK. At U, our guidelines state that there may be 'infrequent use only of very mild bad language'. ***Tad the Lost Explorer and the Curse of the Mummy*** is a Spanish-produced animated comedy adventure in which a bumbling archeologist accidentally activates an ancient curse. When we first viewed the film, we classified it PG for mild bad language (a use of 'crap').



9 *Tad the Lost Explorer and the Curse of the Mummy* (U)

However, the distributors decided to remove the term, resulting in a U classification for very mild threat, violence, rude humour and language.

Not all films we classify U are likely to appeal to young children. One such example is ***Catching Babies – Maria***, a short film centred on a midwife in Colombia. It contains verbal references to real-world violence and footage of armed forces patrolling the streets. An introductory title also reveals the setting to be Buenaventura, which the film states is the 'drug war's frontline'. References to drugs at U

are not common, but in this example they are purely scene-setting and otherwise innocuous. Therefore, ***Catching Babies – Maria*** is classified U for infrequent references to drugs and violence.

Another short film to receive a U classification despite having primarily older audience appeal is ***Breathe***. This Dutch film sees a young boy growing up and coming to terms with the feelings he develops for his best friend. The film raised a few classification issues, including a brief scene of natural buttock nudity. Occasional references to homophobia, though oblique, develop into a wider theme across the film, presented in moments such as a teacher giving a concerned look when her young male student draws a picture of himself holding hands with his male friend, and when children are seen laughing at a boy practising ballet moves. At U, content as a whole must not endorse discriminatory language or behaviour, and as these moments in ***Breathe*** do not develop into anything more upsetting and the film's overall tone is gentle and uplifting, we could accommodate the issue at the lowest category. We classified ***Breathe*** U for brief references to homophobia and infrequent natural nudity.



10 *Catching Babies – Maria* (U)



11 *Breathe* (U)

Other films classified U feature similarly brief natural nudity, such as ***Exhibition On Screen – Mary Cassatt: Painting the Modern Woman***. A documentary focused on the titular Impressionist painter, the film features images of nudity in paintings. At U, our guidelines state that there may be 'occasional nudity, with no sexual context'. With such a clear non-sexual context to Cassatt's work, the nudity is entirely natural and therefore acceptable within our



U Universal

guidelines at U. We classified the film U for very mild sex references and artistic nudity.

In some cases, thematic elements in films can be the cause for emotional upset, such as those depicted in **River**, a documentary highlighting the importance of rivers across the world to sustain and nourish natural life. The film features images of environmental devastation, as well as brief scenes involving dead animals, bodies being prepared for a funeral, and flash flooding. The relative brevity of the upsetting moments and the educational value of the film were strong enough reasons for us to classify the film U, for upsetting scenes.

Such themes can occur in unexpected places – for example, environmental issues in the film **Barbie: Mermaid Power**. Here, characters are seen battling against plastic pollution in the ocean, and the film deals with the theme in a responsible and informative manner.



12

12 *River (U)*

Other issues in the film include moments of very mild threat, as well as instances of bullying in which a malevolent character harasses the protagonists with unkind comments. The film very clearly condemns this behaviour as inappropriate, and exudes positive messaging from

which young viewers can benefit. We classified the film U for very mild threat, and highlighted the issues of environmental threat and bullying in the extended content advice we provide on our website and app.



13

13 *Barbie: Mermaid Power (U)*



14 *Lightyear*
(PG)



PG Parental Guidance



15 *Lyle, Lyle, Crocodile* (PG)

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 and fantasy.

Lyle, Lyle, Crocodile is a US musical comedy in which a boy moves to New York City with his family, befriending a singing crocodile living in the attic of their new home. Amid lively song-and-dance numbers are occasional moments of threat that go beyond the very mild level appropriate at U. They include a man's attempt to steal a boy's mobile phone in a city street and a jump scare as a crocodile lurches forward, snapping its jaws at a man. Neither moment is prolonged or intense and both end reassuringly, thanks largely to the wider fantastical

context provided by the film's singing crocodile. We classified ***Lyle, Lyle, Crocodile*** PG for mild threat.

Mild violence often goes hand in hand with threat in PG-level action adventures. In the animated adventure ***Lightyear***, the hero who inspired the famous action figure from the ***Toy Story*** films embarks upon an interplanetary rescue mission. His exploits include scenes of fantastical threat from robots and space creatures, and similarly fantastical violence involving use of sci-fi laser weapons, explosive devices and tranquilliser darts. When deciding on age ratings, we take into account whether a franchise is a 'known quantity' and if the tone and style are likely to be familiar to audiences. Like the ***Toy Story*** series, ***Lightyear***'s action is broken up with plenty of comic moments. We therefore classified ***Lightyear*** PG for mild threat and violence.

Threat can also include real-life situations at PG. The documentary ***Fire of Love*** follows the career of a volcanologist couple, Katia and Maurice Krafft, seeking to capture extraordinary images of volcanoes. During the film, we see scientists in danger and hear from traumatised survivors of eruptions. There are references to casualties and to the volcanologists' fears during their work. The film shows a brief close-up of a man's burnt and peeling leg, alongside the brief sight of a corpse and images of dead animals. Moments like these are undeniably impactful, but the educational value of the documentary means we could accept the scenes within our guidelines at PG. Although there are tragic elements to the story, the film ends on a positive note celebrating the scientists' work. We classified the film PG, with content advice highlighting the mild injury detail and threat.



A step up from U, content at PG can broach some more challenging themes. We classified the Swedish documentary ***Arica*** PG for references to illness, mild upsetting scenes and language. The film follows a group of local Chilean residents who take a Swedish mining company to court following the dumping of hazardous waste in the 1980s. There are references to townspeople suffering from long-term illnesses and cancer as a result of their exposure to toxic waste. There is also use of mild bad language ('shit', 'crap'), as well as upsetting scenes in which people become distressed as they recall the suffering of family members

16 *Fire of Love* (PG)



PG Parental Guidance



17

17 *Arica (PG)*

and friends. The film embeds these issues within its documentary context and presents them in a sensitive manner that is appropriate at PG.

We have evolved our classification standards over time, in part as a result of our extensive research projects which ensure we best represent the expectations of UK audiences across the different categories. Whenever a distributor resubmits a film with an existing BBFC rating to us, we review it under our current guidelines. This sometimes means we may reclassify the film at either a higher rating or a lower rating than it was under previous guidelines. One example is *Watership Down*, which we had classified U for its theatrical release in 1978 and which retained that rating on subsequent home entertainment releases. This animated tale follows a group of rabbits seeking a safe haven after escaping the destruction of their burrow in a distressing sequence. In their exile, the rabbits meet various challenges, some of which result in bloody bite and claw injuries caused by animals fighting. In one scene, a bird tells one of the rabbits to 'piss off'. When we viewed the film under the current guidelines,

we reclassified it PG in line with our current policies for violence, threat, injury detail and language.

Another older title resubmitted in 2022 was Wim Wenders' *Alice in the Cities*. In this German drama, a disillusioned journalist and a young girl embark on a journey across Europe in search of the girl's grandmother. We originally classified the film U for its cinema release in 1974, and we upheld this rating for video and theatrical releases in 1991 and 2007 respectively. As well as mild bad language, the film features a use of the term 'negro', which is spoken during a television advert. Other scenes include references to a woman 'sleeping with' and sharing a bed with a man, along with a brief post-coital scene. These sequences

are no longer within our standards at U, and so we classified the film PG.

At PG, bad language is an issue of concern for many parents, and so it is important that we provide guidance on what they can expect in a given film. For example, *Sonic the Hedgehog 2* includes terms such as 'crap', and milder ones including 'screw', 'butt' and 'hell'. There is also an implied use of mild bad language in the form of 'a-hole'. When making classification decisions, we generally treat implied language as if a character had actually said the implied word. *Sonic the Hedgehog 2*, like *Lightyear*, also includes fantastical moments of mild violence with reassuring outcomes that the film punctuates with comedic scenes.



18

18 *Sonic the Hedgehog 2 (PG)*



PG Parental Guidance

We classified the film PG for mild violence and language.

Rude humour is a recurring issue at the junior categories. Examples of this occur in **Guillermo del Toro's Pinocchio**, a stop-motion animated fantasy set in the era of fascist Italy and based on the classic tale of a wooden puppet who longs to be a real boy. During a comic stage performance, Pinocchio sings a song containing references to pooping, farting and smelling bottoms, and he is joined on stage by a puppet shaped like a poo. Cheeky humour such as this is unlikely to confound the expectations of the film's intended audience. We also considered the way the film explores themes of death and mortality, including scenes in which Pinocchio dies multiple deaths. For example, in one scene, a vehicle strikes Pinocchio and kills him, and in another scene he is blown up. However, he quickly and reassuringly returns to life each time as part of one of the film's fantastical themes. Accordingly, we classified the film PG for scary scenes, mild violence, rude humour and language.

Sometimes, quite challenging material can exist in films aimed at

younger audiences. This was the case with **The Railway Children Return**, a sequel to 1970's **The Railway Children**. The new film follows three siblings who are evacuated from Manchester to the countryside during the Second World War and befriend a young American teenager attempting to escape the prejudice rife in his army unit. One of the services we offer to the film industry is to give advice at different stages of a production to help ensure that the filmmakers achieve their preferred rating. In the case of **The Railway Children Return**, we gave advice on the screenplay and, later, on an unfinished version of the film. In the story, there are scenes in which white American soldiers abuse their Black counterparts for socialising with the English villagers. Following the advice we gave to tone down sequences of racism, injury detail and violence in order to achieve a PG rating, the final iteration of the film deals with its themes in a sensitive manner with clear condemnation of discriminatory behaviour.

Another prominent classification issue in the film is that of dangerous behaviour – a key concern to many

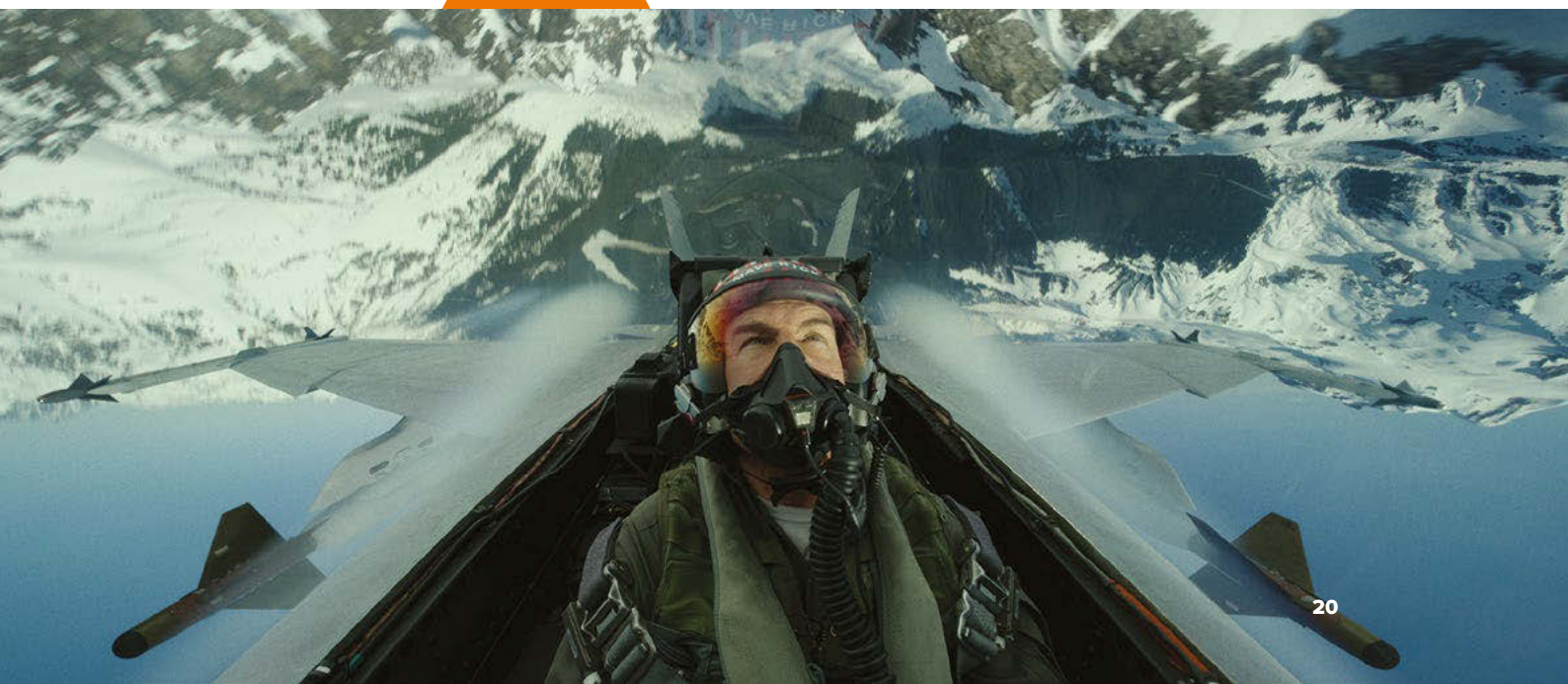
parents with young children. For example, some scenes include children playing near train tracks and a child stepping out in front of a train to stop it. We determined that, given the historical context and franchise expectation, we could contain the issue at PG, but we highlighted it in our content advice. **The Railway Children Return** is classified PG for violence, racism theme, threat, language, rude humour and dangerous behaviour.

We also classify a lot of live performances of theatre, opera, and dance productions. One example in 2022 was **Billy Joel: Live at Yankee Stadium**, a recording of the musician's 1990 concert which includes several uses of mild bad language along with song lyrics referencing illegal drugs, such as 'crack', and 'getting stoned'. Our guidelines at PG state that references to drugs or drug misuse must be innocuous or carry a suitable anti-drug message. The fleeting, undetailed nature of the references here, which do not glamourise drug misuse, do not exceed PG levels and we classified the concert accordingly.



12A

12



20 *Top Gun:
Maverick
(12A)*

We assign the 12A category to theatrical films that are suitable for those aged 12 and over. An adult may take a child younger than 12 if, in the adult's 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 category is the equivalent classification for home entertainment content, and no one under 12 may buy or rent a DVD or Blu-ray classified 12.

Distributors frequently submit action blockbusters to us with a 12A category request, which is helpful in indicating the audience that they are hoping to reach. Violence is often a category defining issue for these films, especially 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.

Sci-fi action adventure **Avatar: The Way of Water**, the sequel to 2009's **Avatar**, follows a family on an alien planet who seek refuge with an aquatic tribe after mercenaries hunt them. Like the previous film, also classified 12A, it contains prolonged battle scenes in which combatants use guns, knives, bows and arrows, spears and other weapons. During the destruction of a whaling vessel, a harpoon cord wraps around a

villain's arm and severs it, resulting in a partially silhouetted image of the arm flying through the air. However, though the action is occasionally intense, it is restrained in terms of blood and wound detail, allowing a 12A rating for moderate violence, threat, injury detail and infrequent strong language.

A sci-fi or fantasy setting can lessen the intensity of action scenes by distancing them from recognisable real-world violence. This was also the case in the classification of **Brahmāstra Part One: Shiva**. This fantasy action adventure, which was released in Hindi, Tamil and Telugu versions, tells the story of a DJ who battles the forces of evil after discovering that he is connected to an ancient mystical power. Fight scenes show superpowered characters exchanging stylised blows and explosive blasts of fire or magical energy, and suffering bullet wounds that infrequently result in spurts of blood. However, the characters often recover with unnatural speed due to their fantastical strength and healing abilities. In a flashback scene, a crying toddler is trapped in a burning room while flames engulf a person nearby, implied to be the toddler's mother, but the image of the burning figure is highly stylised and devoid of injury detail. We classified **Brahmāstra Part One: Shiva** 12A

for moderate violence, bloody images and threat.

Comedy is another potential mitigating factor in scenes of violence. A comedic tone can reduce the impact of bloody moments that may otherwise exceed our guidelines at 12A. We considered the effects of tone and setting when classifying **The Lost City**, a romantic action comedy in which a kidnapping lands an unsociable romance novelist and her cover model in an adventure on a remote island. Scenes of violence include fistfights, gunfire and a person being set on fire. In a brief if startling sequence, a fatal shooting sprays another man's face and clothing with blood, causing him to react with comic alarm and disgust. Our guidelines at 12A state that we may permit occasional gory moments if the context justifies them, and in this case the film's light and knowingly silly tone counterbalances the bloody detail. We classified **The Lost City** accordingly, with content advice highlighting moderate violence, brief bloody images, sex references and language.

In some cases, distributors choose to submit unfinished versions of films to us for advice on how to achieve a particular classification. **Black Adam**, a superhero fantasy action adventure in which an ancient superhuman awakes to defend his city against a sinister militia, came



21 *Avatar: The Way of the Water* (12A)



22 *Brahmāstra*
Part One:
Shiva (12A)

in for advice ahead of its formal classification. Violent moments included a superhero tearing a villain in half – revealing a molten core rather than bloody innards – and using his powers to melt a soldier down to skeletal remains. We advised the distributor that we would likely classify the film 12A if the filmmakers maintained the level of detail in the finished version, but that a notable increase in bloody images would require a higher category. When the distributor formally submitted the final version of the film, we found that the finished effects did not require a 15 rating. We classified **Black Adam** 12A for moderate violence, threat, horror and injury detail.

Other examples of superhero action blockbusters at the 12A category in 2022 include the Marvel sequels **Black Panther: Wakanda Forever**, **Doctor Strange in the Multiverse of Madness** and **Thor: Love and Thunder**. The last of these, from returning **Thor: Ragnarok** director Taika Waititi, sees Thor and his companions tasking themselves with stopping the sinister Gorr the God Butcher from obtaining a mystical power that could wipe out all deities. The film presented a classification challenge relating to the wording of our guidelines at 12A, which state that ‘there should be no emphasis

on injuries or blood, but occasional gory moments may be permitted if justified by the context’. In one scene, Thor travels to a meeting of gods to ask for help on his quest, but the Greek deity Zeus briefly takes him captive. Breaking free, Thor, with his companions, fights his way through Zeus’s warriors, resulting in large ‘blood spurts’ that resemble liquid gold. Although visually the sequence is suggestive of bloody violence, the fantastical and stylised nature of the ‘blood’ and the comic tone throughout the sequence offer considerable mitigation and so the sequence is within our standards at 12A.

Threat is a category defining issue in **Jurassic World Dominion**, a sci-fi adventure sequel in which heroes from the **Jurassic Park** film franchise team up to save the planet from an ecological disaster that could wipe out both humans and dinosaurs. Dinosaurs stalk, chase and attack people, who experience life-threatening situations such as plane crashes. The sense of threat is occasionally intense and prolonged, but the film often counterbalances it with moments of comedy or reassuring resolutions. As a result, we classified **Jurassic World Dominion** 12A for moderate threat, scary scenes, violence and rude gestures.

Strong language can also be a key issue in classifying films at 12A. Our guidelines state that we may permit strong language, depending on who is using the language, its frequency within the work as a whole and any special contextual justification.

Aftersun is a UK-US drama in which an 11-year-old girl holidays with her loving but troubled young father at a Turkish resort. The film contains five clearly spoken uses of the term ‘f**k’, which we consider to be infrequent in the context of a feature-length film. We classified **Aftersun** 12A for infrequent strong language, moderate sex references and upsetting scenes.

The long-awaited action sequel **Top Gun: Maverick**, in which a US airman trains pilots – including the son of his late friend – for a dangerous mission, contains a single use of the term ‘f**k’, in addition to milder bad language. The film also features fast-paced action sequences in which planes engage in aerial dogfights, which cause explosions and intense crashes. As these sequences emphasise excitement and suspense over violence and injury we considered them to be mild, making infrequent strong language the sole classification issue at 12A.

Our guidelines at 12A permit moderate sex references but say

that we are unlikely to accept frequent crude references.

Catherine, Called Birdy is a comedy drama, set in medieval England, in which a spirited 14-year-old girl resists her father's plans to marry her off to a rich suitor. The film's sex references include comic sequences in which the inexperienced protagonist recounts her understanding of how babies are made, which involves a man putting his 'sword' into a woman's 'box'. Filtered through the innocent perspective of a child, the references use innuendo rather than strong or crude detail. We therefore classified **Catherine, Called Birdy** 12A, with the content advice of moderate sex references, violence and upsetting scenes.

We classified the US drama **Dog** 12A for moderate sex references, references to racism, drug misuse, and strong language. The film tells the story of a former US Army Ranger who has to transport a military working dog to her handler's funeral. It contains a scene in which there is an implication that a man and two women are about to engage in a threesome, though the dog creates an interruption before any sexual activity occurs. We could contain the sex references at 12A given the comic overtones of the scene, the lack of strong verbal or visual detail and the infrequency of such references across the film as a whole.



23 *The Fabelmans* (12A)

Dog also contains references to racism. A police officer accuses the former Army Ranger of committing a hate crime after his dog, who was trained for military operations against the Taliban, attacks a Muslim man on sight. The film does not condone discrimination, and once again the film mitigates the strength of the issue by elements of comedy and awkward misunderstanding.

Our 12A guidelines state that the content as a whole must not endorse discriminatory language or behaviour and that we are unlikely to accept aggressive discriminatory language or behaviour unless it is clearly condemned. **Till** is a historical drama based on real events surrounding the racist lynching of 14-year-old

Emmett Till in 1955, and his mother Mamie Till-Mobley's search for justice. Though the film does not visually depict Till's death, it does contain audio of the murder as well as distressing images of Till-Mobley grieving over her son's badly mutilated and swollen body, the state of which she subsequently decides to publicise in order to shock the public into action against racist violence. Taking into account the strong contextual justification for these scenes and the film's clear anti-racism message, we classified **Till** 12A for racism, disturbing images, upsetting scenes and moderate threat.

Scenes of racism and racist language are also present in **The Fabelmans**, a coming-of-age drama from Steven Spielberg in which a boy discovers the power of cinema and filmmaking while growing up in the US after the Second World War. The film includes scenes of antisemitic bullying, including threats of violence and physical assault, but is clearly critical of such behaviour and shows its young protagonist overcoming his bullies through creativity and talent. We classified **The Fabelmans** 12A for racism, brief moderate violence, drug misuse and infrequent strong language.

The context in which issues appear is a key consideration when classifying material, including depictions of drug misuse. Our guidelines at 12A state that scenes of drug misuse must be infrequent and that the content should not glamorise them or give detailed



24

24 *Elvis* (12A)



25 Whitney Houston: *I Wanna Dance With Somebody* (12A)

instruction. This proved to be the case in the classification of *Elvis*, a biographical drama about the life of Elvis Presley and his relationship with his abusive manager, Colonel Tom Parker. Presley is shown misusing prescription pills and being injected with different drugs in order to continue performing, but the film foregrounds the detrimental effects of drug addiction on his health, career and relationships. Additionally, we felt that the issue was unlikely to confound audience expectations given the well-documented nature of Presley's substance-abuse problems. We classified *Elvis* 12A for drug misuse, discrimination, sex references, injury detail and strong language.

2022 also saw the release of *Whitney Houston: I Wanna Dance With Somebody*, another musical drama biopic that deals with the theme of drug misuse. The film implies that the iconic R&B pop singer and actor snorts cocaine and smokes drugs via pipes, but the visual detail of these scenes is discreet, and Houston's closest friends repeatedly criticise and caution her on the subject of substance abuse.

Another category defining issue in *Whitney Houston: I Wanna Dance With Somebody* is the theme of domestic abuse. Houston's father takes advantage of her success, and is verbally and emotionally abusive about her sexuality, choices and independence. Her husband pressures her into performing despite her drug addiction, and in one scene becomes physically aggressive and threatening when she confronts him over his infidelity. While these sequences are upsetting, we considered that we could contain them at 12A due to their lack of strong detail or prolonged intensity. We

therefore classified the film 12A for drug misuse, domestic abuse, discrimination, sex references and language.

When considering themes, our classification decisions depend significantly on how the film treats them, such as the sensitivity and messaging. Set in Italy in 1900, *Small Body* follows a woman as she carries a box containing the body of her stillborn daughter on a long journey to a church in the mountains, in the hope of having her baptised. The baby is shown only briefly, without graphic detail, and the film depicts the woman's emotional



26 *Small Body* (12A)



27

27 *Wednesday*
(12)

distress in a restrained manner. Because ***Small Body*** handles the issue of bereavement sensitively and delicately, we felt that it would not be inappropriately upsetting or disturbing for audiences aged 12–14. We classified the film 12A for moderate threat, bloody images, violence and infant death theme.

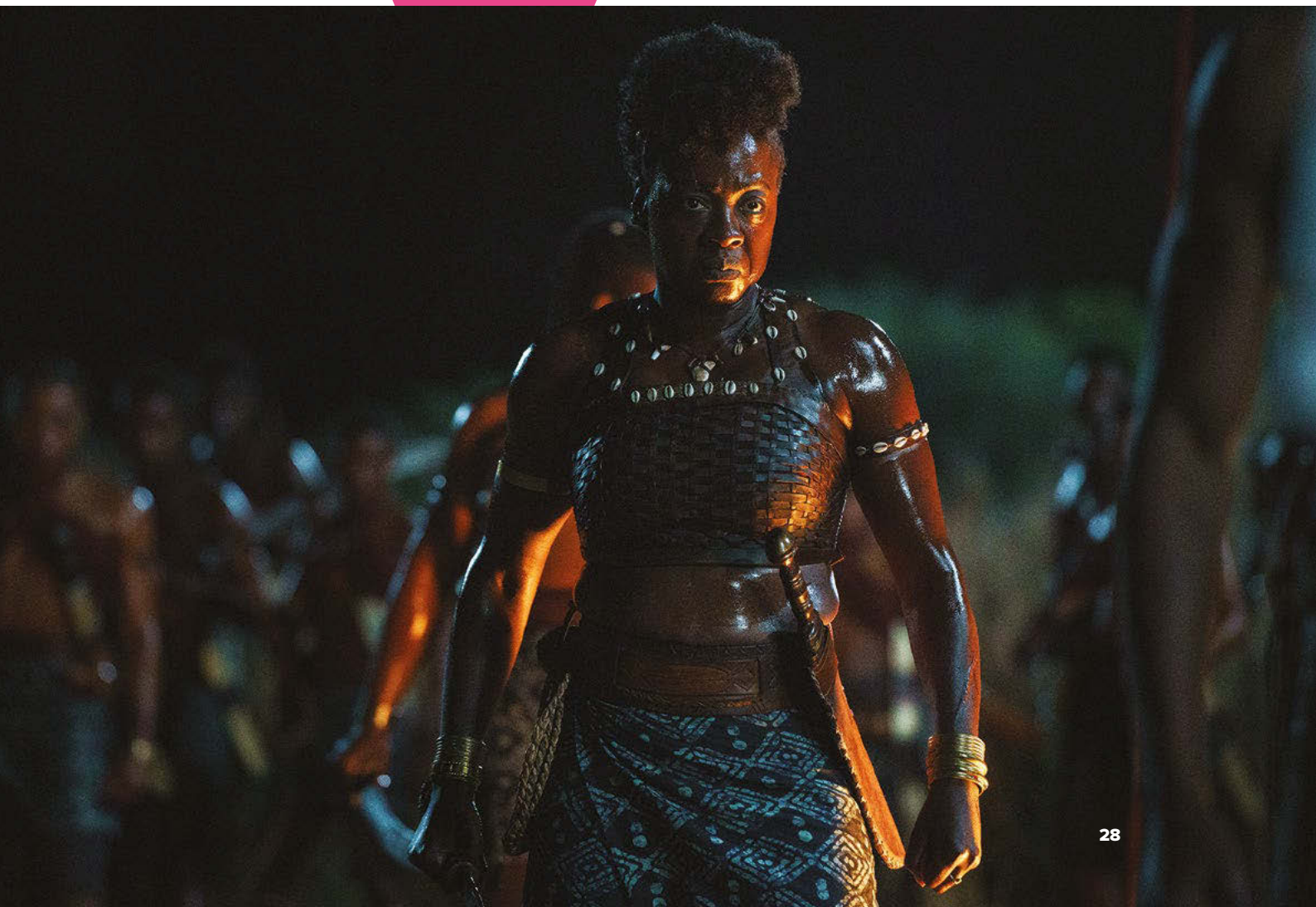
We also see a range of category defining issues when classifying music videos. Among those that received a 12 classification in 2022 was Ella Henderson's ***Brave***. The video shows a young single mother as she struggles with symptoms of mental illness, culminating in a sequence in which she lays clothed in a bathtub, followed by sight of her young son looking distressed as an ambulance

arrives. However, the video intercuts these scenes with others in which the woman receives care and support in a psychiatric facility, and the video ends on an uplifting note. Due to the discreet presentation of the implied suicide attempt and the video's positive message regarding the importance of seeking help for mental health issues, we felt that ***Brave*** was unlikely to confound parental expectations or to disturb viewers aged 12 and over. We therefore classified it 12 for references to mental health and suicide references.

As well as our classification work on submitted titles, we audit a number of films and series on Netflix each month as part of our ongoing partnership with the

streaming service, which applies our standards, age ratings and content advice across all content on the platform in the UK. One such title that we audited was ***Wednesday***, which follows the eponymous teen daughter from ***The Addams Family*** as she seeks to come to terms with her supernatural abilities and solve a series of grisly killings. The series continues the offbeat humour of the franchise while appealing more directly to a young teen audience. Although some moments of bloody injury detail are challenging, we agreed with the Netflix-assigned 12 rating given the show's fantastical and comic elements, the overall tone and appeal, and our guidelines, which state that at 12 'occasional gory moments may be permitted if justified by the context'.

15



28

28 *The Woman
King (15)*



29

In keeping with recent years, we classified more cinema releases at 15 in 2022 than at any other category. No one under 15 may see a 15 film in a cinema or buy a 15-rated video.

The manner and context in which a piece of content presents violence and its consequences is a frequent factor in determining its classification at 15. **The Northman** is a historical action drama in which a Norse tribal king seeks vengeance for his father's murder. Scenes include stabbings and decapitations, as well as sight of a man's organs spilling from a large wound. Prior to the film's formal classification, the distributor requested advice on whether we

would permit the content at 15, which in this case we would, as we determined that the historical setting and elements of fantasy distanced the content from real-world violence. Many grisly moments occur off-screen with only aftermath visuals, or else in darkness that hides the stronger details. We classified **The Northman** 15 for strong bloody violence, gore, sexual violence, sex and nudity.

The action thrillers **Bullet Train**, in which a hitman finds himself on a train with multiple other assassins, and **Violent Night**, in which Santa Claus comes to the aid of a wealthy family who have been besieged by

terrorists, both contained strong bloody violence and moments of gore, but their darkly comic humour and aspects of stylisation, fantasy and careful lighting and framing meant that both films were within our standards and precedents at 15.

2022 also saw the release of Amazon's fantasy epic series, inspired by the works of J. R. R. Tolkien, **The Lord of the Rings: The Rings of Power**. We have classified the films in the Middle-earth franchise 12A, except for the extended cut of **The Hobbit: The Battle of the Five Armies**, which we classified 15 for fantasy violence and gore. However, some episodes of **The Rings of Power** contained notable moments of violence, including one man breaking another man's arm during a fight, and instances of bloody injury detail, that were not fantastical in nature and were too detailed to be classified at 12. We classified the series 15 accordingly.

Violence in South Asian films is a frequent factor in their reaching the 15 category. While distributors of these films regularly request a cuts list to achieve a 12A, sometimes this is not viable due to the extent of the violence across a film. An example of this was **RRR**, an action drama in which two revolutionaries fight back against British colonialists in the

29 *Bullet Train*
(15)



30

30 *RRR* (15)



31 *All Quiet on the Western Front* (15)

1920s, which was released in several different South Asian-language versions. The film contains frequent scenes of strong bloody violence in which characters are shot, beaten with various weapons, suffer broken bones, and are stabbed and struck with arrows, resulting in spurts of blood. These scenes all exceeded what we can permit for violence and bloodshed at 12A, and so we classified **RRR** 15.

Elements of sustained threat and horror can play a significant role in placing a film at 15. In the case of *Fall*, a US survival thriller in which two women become trapped at the summit of an immensely tall radio tower in a remote desert, the sense of threat escalates as the film progresses and the women become increasingly scared and desperate

as their attempts to seek help fail. Unable to lower themselves down, they become dehydrated and exhausted and begin to experience unnerving hallucinations. Their nightmarish scenario features moments of blood and injury detail, including one of the women killing a vulture pecking at her wounded leg, and later using a corpse to aid in an escape attempt. Although not strictly real-world, the film is neither fantastical nor resoundingly positive in its resolution, which limits the mitigating factors that may have supported a 12A classification. We therefore classified the film 15, for both the initial theatrical version as well as an extended version submitted for home entertainment release, which includes additional uses of strong language.

Strong threat was also prominent in *All Quiet on the Western Front*, a German drama in which an idealistic young soldier faces the horrifying realities of the First World War. Although the battle violence is not unusual for a 15-level war drama, it was the scenes of sustained threat – some akin to the horror genre – that stood out in a bleak and disturbing film in which terrified young soldiers panic amid heavy gunfire and shelling, and a man attempts to survive by surrendering to enemy soldiers only for them to set him on fire. We classified *All Quiet on the Western Front* 15 for strong threat, violence, injury detail and disturbing scenes.

Sci-fi horror was given an outing in *Nope*, in which a strange phenomenon looms in the skies above a horse wrangler's ranch and brings a mysterious terror, an alien entity stalking characters, with long build-ups of tension and jump scares. In another sequence, a chimpanzee goes on a violent rampage in a television studio, with a traumatised child hiding under a table witnessing the mayhem. Such sequences resulted in our classifying *Nope* 15 for strong language, threat and bloody images.

Strong language ('f**k', 'motherf**ker', 'c**ksucker') is a common category defining issue at 15 where, as with other categories, we take into account factors such as who is using the language, the context, and the frequency within the film as a whole. Our research and our public consultation have shown that



32 *Nope* (15)

UK audiences are more tolerant of even frequent strong language at the 15 category, but very strong language ('c**t') can still be an issue of concern, even when used relatively infrequently. There were also multiple uses of very strong language in the dark comedy horror film **Bodies Bodies Bodies**, which are heard in the lyrics of a song playing during a party scene; the uses are not aggressive and their inclusion in the song rendered them infrequent enough within the film as a whole that this allowed for their containment at 15. There was also use of very strong language in **National Theatre Live: Henry V**, a recording of the National Theatre's modern-day take on Shakespeare's play, which the comic context mitigates as a French character attempts to learn the English equivalent of the term and speaks it with a heavy accent. We therefore classified the cinema release of this production 15 for very strong language, strong violence and drug misuse.

Our research has indicated that drugs are an important area of concern for many young people, and so we often restrict certain depictions of drug misuse or more detailed drug references to 15 or even 18. **National Theatre Live: Henry V** features drug misuse in the form of cocaine-snorting, which further determined its 15 rating. Depictions of drug misuse are an issue at 15 if they feature the misuse of easily accessible and dangerous substances. However, context can

also provide mitigation at 15. In the Norwegian drama **The Worst Person in the World**, there is a sequence in which a young woman and her friends take magic mushrooms at a party. The film follows her search to find her place in the world, including through her relationships, sexual encounters and career. The mushrooms induce a 'trip', which serves to further her self-discovery through its surreal imagery. She imagines hands touching her naked body as well as her removing a tampon and throwing it at a man, which leaves menstrual blood on his face. The sequence contributes to the film's offbeat comedy and themes, and we felt it did not glamorise the drug misuse or present novel detail that would restrict it to an 18. We classified the film 15 for drug misuse, strong sex and sex references.

In **Emily**, a biographical period drama based on the life of the author Emily Brontë, a scene implies Emily and her brother are using opium. The film balances the potential for audiences to perceive the scene as carrying mixed messages about drug misuse by the dated nature of opium as a recreational drug, the lack of instructional detail and the historical context, all of which took elements of glamorisation and endorsement away from the scene.

We sometimes need to confine stronger or more explicit images of sexual activity and nudity, as well as graphic sex references, to the adult category, but there may also

be contextual justification for their presence in films we classify 15. The US romantic comedy **Bros**, in which two emotionally unavailable men form an unlikely relationship, features scenes of comic rough sex, but without graphic nudity. A man forces his hand into another's mouth and slaps him, and chokes him with his thighs, and there is also undetailed oral sex during a foursome. There are verbal references to being urinated on during sex; anal sex; sexting and orgies. While challenging in terms of our guidelines, the comic context in which these issues are embedded serves as a strong mitigating factor enabling us to classify the film 15.

Similarly challenging sexual material was present in **Lady Chatterley's Lover**, a period drama, based on D. H. Lawrence's novel, in which a married woman has an affair with a male gamekeeper who works on her estate. The film features scenes of strong sex, including masturbation and oral sex, as well as genital nudity. Crucial to the film's classification was the nature of the relationship between the couple, which is grounded in tenderness and mutual admiration beyond just their physical interactions. Our engagement with people across the UK has shown that audiences are more tolerant of stronger depictions of sex at 15 when they occur in the context of loving relationships. We also took this into account with the British comedy drama **Good Luck to You, Leo Grande**, in which a 55-year-old widow meets with a younger male sex worker in her search for sexual fulfilment. The film balances the strength of its sex scenes and verbal references to sex acts by the burgeoning of a deeper emotional understanding between the characters, and the film contains positive messaging around sex, body image and communicating with a partner. In both cases, we classified the films 15.

Moonage Daydream, a documentary about the life and career of David Bowie, presented an interesting classification issue in that we could have classified the majority of the content at 12A but there is the inclusion of a brief scene **33 Bros (15)** from the 1976 Japanese film **In the**





34 *Moonage Daydream* (15)

Realm of the Senses that depicts a couple engaged in sexual activity and which features breast nudity as well as an indication that the woman is performing erotic asphyxiation on the man. *In the Realm of the Senses* carries an 18 age rating, largely for instances of explicit sexual detail, although these are not present in the clip featured in *Moonage Daydream*. Although the image is strong – and went beyond the allowance of our guidelines at 12A – its inclusion in the documentary is in a different context from the feature itself, and we classified *Moonage Daydream* 15.

The issues of sexual violence, threat and harassment require particular consideration at the 15 category in terms of how films explore and present them. Our guidelines at 15 state ‘There may be strong verbal references to sexual violence but any depiction of the stronger forms of sexual violence, including rape, must not be detailed or prolonged. A strong and sustained focus on sexual threat is unacceptable.’ *She Said*, a US drama based on the true story of two journalists discovering a trail of sexual assaults as they work on a story about the film producer Harvey Weinstein, contains multiple scenes in which women describe their experiences of sexual violence – including sexual coercion, rape and harassment – and includes a

real audio recording of Weinstein attempting to coerce a frightened woman into entering his hotel room. Other scenes of sexual threat include a journalist receiving an anonymous phone call from a man who threatens to rape and murder her. However, there is clear condemnation of any form of sexual violence and an absence, in the women’s accounts, of the most graphic detail. We classified *She Said* 15 for sexual violence references, sexual threat and strong language.

A more ambiguous portrayal of sexual abuse features in *Tár*, a US/German drama in which the life of an acclaimed conductor, Lydia Tár, starts to unravel as she faces allegations of historical impropriety in the use of her influence to promise career

advancement to young women in return for sexual favours. The references to abuse are undetailed, but we see how the protagonist uses her allure, celebrity and powerfully magnetic personality to manipulate those around her and deflect the charges for as long as she can. The messaging of the film is ultimately cautionary and critical of her actions, but the issue exceeded our guidelines at 12A for sexual violence and sexual threat and so we classified *Tár* 15 for sexually abusive behaviour.

The Woman King is an action drama based on real events in 19th-century West Africa, in which the leader of an all-female military regiment trains new recruits to defend their people from slave traders. The film



35 *Tár* (15)



36

36 *In Her Hands*
(15)

features scenes of historical racism – including scenes in which white slavers hold African people captive and subject them to dehumanising treatment – and a brief scene of sexual violence. Although contextualised and dealt with relatively discreetly, the extent of these themes, along with sequences of strong violence, meant that we classified *The Woman King* 15.

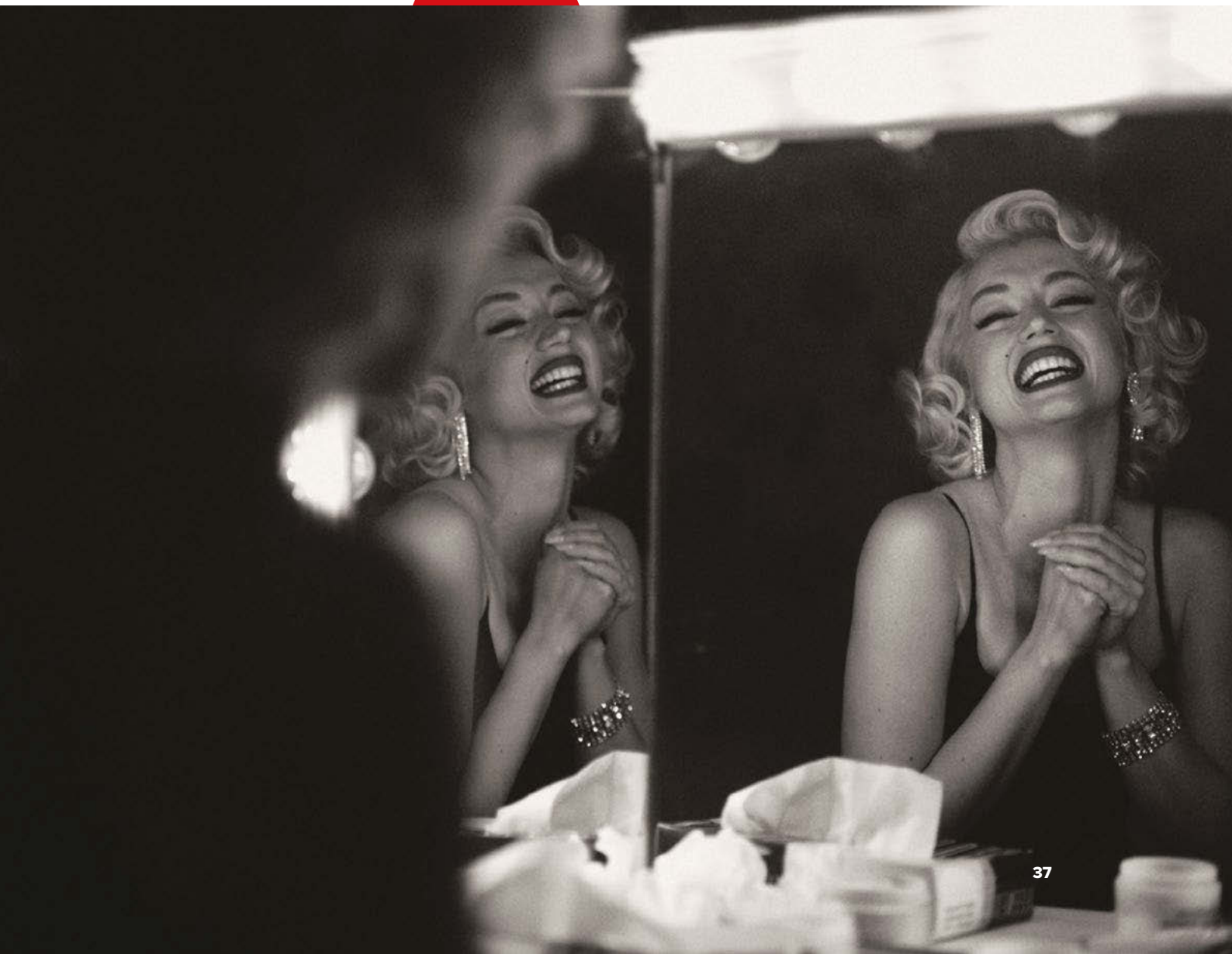
Following our research into domestic abuse, published in 2020, we often highlight the issue in our content advice – especially when it is a key thematic element, as in the case of *Don't Worry Darling*. A sci-fi drama, the film follows a housewife who begins to discover that her idyllic community is not all it seems, revealing a sinister plot

in which women's partners subject them to physical and emotional abuse. However, the context in which this abuse occurs is largely fantastical and the film very clearly condemns it, and so we classified *Don't Worry Darling* 15 for strong threat, violence, domestic abuse, language, sex and suicide.

The documentary *In Her Hands* presents a portrait of a woman who, at 26, became one of Afghanistan's first female regional mayors. The film explores her struggles during the withdrawal of Western forces from the country in August 2021 before the Taliban's return to power. We recognised that the documentary had educational value for younger teenagers who might engage with its subject and themes, but there

is footage of the build-up to the execution of a woman by gunshot for an alleged transgression of Taliban law. The moment of her death is obscured, but there is brief aftermath sight of her body lying on the ground, with bloody detail present. Other sequences show the aftermath of the bombing of a school, including bodies covered by sheets, blood on a pile of children's shoes, the body of a man reportedly killed by Afghan government troops lying in a box, and a man with blood on his face being helped from his car after the Taliban attack it. We felt that such images of real-world violence and death were too stark and unsettling for us to contain them at 12A, even in the film's serious documentary context, and so we classified *In Her Hands* 15.

18



37



We respect the rights of adults to choose their own viewing and, at 18, 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.

Smile is a US supernatural horror thriller in which a psychiatrist becomes caught in a terrifying chain of events following the violent death of one of her patients. The film's strong threat and horror were within our guidelines at 15, but a number of violent suicides and killings caused by a supernatural entity surpassed

our allowance at the mid-teen category. Accordingly, we classified **Smile** 18 for strong bloody violence.

Our guidelines state that we are unlikely to accept a dwelling on the infliction of pain and injury below the adult category. **X** is a US horror drama set in 1970s Texas, in which the production of a pornographic film on a remote ranch takes a sinister turn. Strong bloody violence and gore dwelt on the infliction of pain and injury, and appeared alongside a number of strong sex scenes and references within the context of a pornography shoot that meant we classified the film 18.

2022 also saw the release of two additions to popular US horror thriller franchises, both of which we classified 18 for strong bloody violence. **Scream** – the fifth entry in the series – saw the return of the 'Ghostface' killer, with victims being stabbed and slashed with knives, shot, or set on fire, resulting in bloody injuries. Many of these attacks take place during extended home-invasion scenarios, which can heighten the tonal impact of violence and threat. Similarly, in **Halloween Ends**, a woman confronts a sadistic killer who has been threatening her and the small town in which she lives, with moments of violence occasionally dwelling on the infliction of pain and injury and resulting gory detail.

Bones and All is a US romantic horror drama in which a young couple with a grisly compulsion embark on a road trip together as they fall in love. Some scenes of violence, including those relating to the film's cannibalism theme, resulted in our classifying the film 18 due to the gory imagery and brutality of certain killings, including one that occurs in a sexualised context.

38 *Smile (18)*



39 *Halloween Ends (18)*



Benedetta is a French drama from Dutch director Paul Verhoeven, whose filmography is no stranger to the 18 classification, as it includes films such as **RoboCop**, **Basic Instinct**, **Showgirls** and **Elle**. **Benedetta**, inspired by a true story, follows a clandestine sexual affair who experiences disturbing religious visions and comes to believe that Jesus is speaking through her. However, when others in the convent challenge the truthfulness of Benedetta's visions, the ensuing conflict leads to violence, death and seemingly miraculous events. During the narrative, Benedetta begins a clandestine sexual affair with another nun, resulting in some strong sex scenes with sustained nudity. There are also scenes of torture, and Benedetta's visions include moments of sexualised violence and sexual threat. Accordingly, we classified **Benedetta** 18.

As part of our ongoing partnership with Netflix, we occasionally receive advance access to particularly challenging titles to advise on the rating and content advice. One such example was the drama **Blonde**, adapted from the novel by Joyce Carol Oates, which she based on the life of Marilyn Monroe. It follows a young woman, Norma Jeane, as she seeks to overcome her troubled upbringing and achieve stardom as an actor. Early parts of the film feature harrowing scenes of Norma's mother abusing her, including a moment in which the mother almost drowns her in a bathtub. As a young

adult entering the film industry, Norma encounters further abuse from the men around her, including her husband. Some scenes include graphic detail of sexual violence. **Blonde** is therefore an 18 for sexual violence, strong sex and domestic abuse.

We classified two episodes of the US Amazon drama series **Dietland** 18. The series follows a ghost-writer struggling with her self-image. In one episode there are references to pornography in relation to normalising sexual violence. Although the episode does not endorse such attitudes, respondents in our 2019 guidelines research highlighted the complexities of sexual violence and pornography – including in graphic verbal references – as indicators of the need for an 18 rating. Another

scene containing a scene of sexual violence confirmed this, and we classified the series 18.

Child sex abuse was a concern that prompted us to classify two films 18. **Three Floors** is an Italian-language drama in which the residents of an apartment complex navigate a series of personal challenges. Despite the film presenting a scene as consensual sex, it later transpires that the young woman is actually below the age of consent. The man is prosecuted and, in court, he insists he was not aware of her age at the time. We classified **Three Floors** 18 for child sex abuse. **Get Carter** is a British crime drama, from 1971, in which a London gangster goes to Newcastle to try and identify his brother's killers. The film contains strong sex and violence, and there are also child sex abuse references to a 16-year-old girl coerced into appearing in a pornographic film. A part of the film is shown that depicts an adult woman grooming the girl, but the scene does not show strong detail. Whenever an older film is resubmitted to us, we assess whether an existing rating, if one exists, is still relevant or if we should reclassify the film at a different category. **Get Carter** still required the 18 for its disturbing content.

Crimes of the Future also presented some disturbing imagery and concepts. A sci-fi fantasy horror from David Cronenberg, it follows a celebrity performance artist who publicly showcases the metamorphosis of his organs in

40 *Bones and All* (18)



41 *Benedetta* (18)



an avant-garde show. In addition to strong gory images, including performance artists carrying out a public autopsy on a murdered eight-year-old boy, there is also a sexual fetish theme relating to self-harm, some scenes of which also feature strong nudity. Accordingly, we classified **Crimes of the Future** 18 for strong gory images and sex references.

The gritty US comedy drama **Red Rocket** concerns a washed-up adult film performer who returns to his hometown. The film uses strong verbal and visual sex referencing to explore difficult issues related to pornography and relationships, and there are also frequent references to pornography. Comments by a man about his experiences as an adult film performer also reveal sexist and misogynistic attitudes towards the women involved. The protagonist

also attempts to groom a 17-year-old into performing in adult content. We classified **Red Rocket** 18 for strong sex references.

Pam & Tommy is a US drama streaming series following the story of Pamela Anderson and Tommy Lee's relationship. Some episodes in the series feature strong sex and nudity, and there is also a scene in which a man has a conversation with his penis whilst under the influence of drugs. These scenes exceed the allowance for such material at 15, and so we classified these episodes, and the series overall, 18.

The Austrian-German prison drama **Great Freedom**, set in the years after the Second World War, follows the experiences of a man repeatedly incarcerated by the German authorities because of his sexuality. The film contains an explicit sexual

image as well as scenes of strong sex and sexual coercion that required an 18 classification.

From the writer-director of **La La Land**, Damien Chazelle, **Babylon** brings to life the chaos of 1920s Hollywood and the shift from the silent era to sound movies, charting the rise and fall of various characters against a backdrop of debauched parties and brutal working conditions in the film industry. The film reached an 18 classification within the opening few minutes as the first of many hedonistic parties begins, conflating sequences of sex and nudity with drug misuse in a manner that glamorises the lifestyle. Although there is counterbalance to the characters' excesses much later in the film, we classified **Babylon** 18 for strong sex, nudity and drug misuse.

42 Pam & Tommy (18)

Potential harm in depictions of drug misuse is another issue that can raise content to an 18 rating. Our policy, informed by discussion with UK law enforcement, is to restrict depictions of solvent abuse to the 18 category unless there is a clear indication of the dangers of such behaviour, which can lead to death. **The Silent Twins** is a Polish/UK drama which follows two young sisters who refuse to engage with anyone except each other. As the film contains scenes in which teenage characters sniff glue, we classified it 18.

Although uncommon, there are some music videos that also require the adult classification, including **The Blessed Madonna's Serotonin Moonbeams**. In the video, there are



43 Babylon (18)



18

sequences of drug-dealing and drug misuse, conflated with sexualised activity and nudity. As there is no negative counterbalance to this activity, we classified this music video 18 for drug misuse.

Our guiding principle is that adults are free to view what they choose as long as it does not breach UK law or present a harm risk to individuals or, through their behaviour, to society. There are occasions on which distributors ask us to reconsider films we have previously cut for 18 as a condition of classification. In these cases, we consider our current classification standards, which continued research informs, and whether the passage of time has diminished the impact of a particular sequence. In 2022 we permitted previously cut material in new submissions of *Maniac*, a horror thriller from 1980 in which a man embarks on a killing spree in New York, and *Too Beautiful to Die*, a mystery in which an unknown killer murders a series of models, and classified both films 18 uncut. The

1980 Italian home-invasion thriller *House on the Edge of the Park* has come into the BBFC on multiple occasions. We first considered it unsuitable for classification in 1981, and we classified it 18 on video after almost 12 minutes of cuts in 2001. As our guidelines and research developed over the next decade, we reduced these cuts upon the film's next submission to us in 2011. In 2022, we revisited the film again when a new 4K release came in to us in its uncut form. Although some scenes are still impactful and disturbing, our 2012 research into sexual and sadistic violence and our research into sexual violence as part of the 2019 guidelines research suggested that people in the UK would no longer regard the film as presenting a harm risk to society. The dated nature of the effects has also reduced the impact of some scenes, and the various imitations that *House on the Edge of the Park* has inspired have set further precedents. For the first time, we granted the film an 18 uncut classification.



R18

In 2022, there was a 23% increase from the previous year in the number of pornographic films that came in to us. The proportion of R18 titles we cut in 2022 was 11%.

The cuts that we required to R18 titles in 2022 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. The cuts included depictions of throat-grabbing, choking, gagging and other plays on breath restriction, as well as verbal references encouraging such practices. We also required cuts to film titles that could potentially encourage an interest in underage sexual activity.

Video games

Since 30 July 2012, with a few exceptions, the responsibility for classifying video games has been with the Video Standards Council (VSC) Rating Board, applying the Pan European Game Information (PEGI) system. We remain responsible for advising on any non-integral linear material that occurs within a game, as this content may affect the game's overall PEGI age rating. We work closely and collaboratively with the VSC Rating Board which submits such material to us for a 'determination of suitability'. Video content on a disc but accessible separately from the game is eligible for a standard BBFC video certificate. 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 2022, we received five submissions related to video games.

We gave a U rating to footage from a live concert celebrating music relating to the video game compilation *Sonic Origins*. The content includes some very mild threat in clips from cartoons and video games featuring Sonic the Hedgehog, no element of which challenges our guidelines at U. The full compilation of Sonic games received a PEGI 3 rating.

We also viewed a series of bonus cartoons relating to the video game

Little Witch Nobeta, in which a young girl with magical powers battles evil forces in a castle. In one brief scene, dolls appear as if they are lying in blood, but the moment is stylised and further mitigated by the fact that the blood turns out to be shadows. Given these details, we determined that the content was PG. The VSC Rating Board gave the full game a PEGI 12 rating.

We classified two submissions from the VSC Rating Board 15. The first was a feature-length documentary accompanying *The Last of Us*, exploring the making of the survival thriller in which a man and a young girl try to stay alive in the aftermath of a viral outbreak that has left many dead and turned others into cannibalistic creatures. Strong language ('f**k') and scenes of bloody in-game footage – such as the infected being shot, bludgeoned, and blown apart in explosions – exceeded the allowance for language and violence at 12 under our guidelines. We therefore advised that the content was 15. The full game is rated PEGI 18.

The second was a selection of historical documentary films on the Eastern front during the Second World War, intended to complement and contextualise the historical action and setting in the video game *War Mongrels*. These 'War Diaries' featured real images of the Holocaust, including those of dead children. There are

also images of Nazis executing people in pits, seen from a distance and without clear sight of blood. The volume of images, including some of the stronger examples, necessitated a 15 rating, but the clear educational intent behind these short documentaries meant that they did not require the adult category. *War Mongrels* received an overall PEGI 18 rating for its release on consoles in 2023.

To accompany *The Dark Pictures Anthology: The Devil In Me*, content including interviews, podcasts (with visuals), and documentaries about the game came in to us. Two previous instalments of the survival horror franchise, *The Dark Pictures Anthology: Little Hope* (2020) and *The Dark Pictures Anthology: House of Ashes* (2021), received PEGI 18 ratings. *The Dark Pictures Anthology: The Devil In Me*, the latest addition to the series, is a modern-day recreation of 19th-century serial killer H. H. Holmes's 'House of Horrors', in which a serial killer traps and terrorises the protagonists. The content, which included interviews with actor Jessie Buckley, featured verbal descriptions of brutal murders and gruesome deaths, along with some accompanying – albeit stylised – bloody images. The dark tone pervading the content aggravated the issues further, and so we gave the submission a BBFC 18 rating.

Unsuitable for classification

Where 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 2022, we found no submitted content to be unsuitable for classification.

Legal issues

When classifying, we consider whether submitted content is against the law, or has been created by committing a criminal offence. The

Human Rights Act 1998 asks us to consider, among other things, the requirement that our classification decisions do not unfairly infringe a

filmmaker's freedom of expression. The Human Rights Act 1998 permits such restrictions of freedom of expression as the law prescribes

Legal issues

and that a democratic society necessitates 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 Human Rights Act 1998 arose in 2022, its application is something that remains at the forefront of our thinking when classifying material.

The Video Recordings Act 1984 is the legislation that underpins the supply and classification of physical video content in the UK, and through which the Government has designated the BBFC's Board of Classification as the video works authority. 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 Video Recordings Act requires us to pay special regard to any content 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, it is a criminal offence to exploit children by making, distributing or possessing indecent photographs or pseudo-photographs of them. We will find content that contains potentially indecent images of children unsuitable for classification. The Protection of Children Act 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.

Caught in the Net is a Czech-language documentary which explores the online sexual abuse of children. The documentary involves three adult women posing as children as part of a safeguarded attempt to expose predatory men online. In some scenes, they receive unsolicited explicit sexual images and videos sent by various men, including genital nudity and masturbation as well as continued verbal propositions. We could contain these scenes at 18 uncut; however, there was another sequence which required

cuts. To highlight how certain men coerce young women into sharing images online and then blackmail them with threats of sharing those images further, the creators of the documentary create pseudo-images of nude children by superimposing the faces of the actors onto adult nude models with their bodies digitally altered to appear more child-like. In doing so, the filmmakers had created pseudo-images of children that would likely be deemed indecent under the Protection of Children Act. These images were therefore removed or fully obscured as a condition of classification. We classified **Caught in the Net** 18 for child sex abuse, strong sexual images and nudity.

The Protection of Children Act also covers scenes which are made indecent by the juxtaposition of a child and sexualised images of adults, or a child being present in the same frame as stronger sexual activity. The US drama series **Euphoria** follows a group of teenagers, and explores themes such as drugs and sex. One episode contains a scene in which a child is within the same frame as a computer screen which shows adults having sex. We required the distributor to remove this image, after which we classified the episode 18.

When we are unsure of an actor's age, we seek assurances from the film's distributor. In 2022 we classified **Road to Nowhere**, a British drama film from 1993 in which a man escapes from prison and abducts his younger sister. Child sex abuse is a theme of the film and we were concerned that the actor portraying a victim of sexual violence was under 18 herself. However, the distributor provided proof that the woman was an adult at the time of filming, and we therefore classified the film 18 uncut. We also seek proof of age for younger-looking performers in pornographic content.

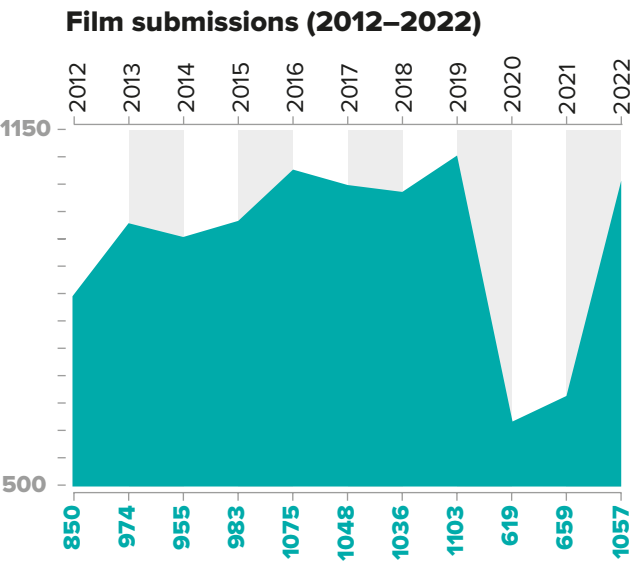
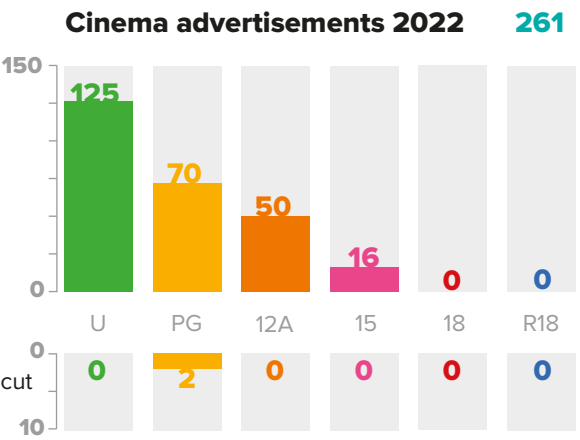
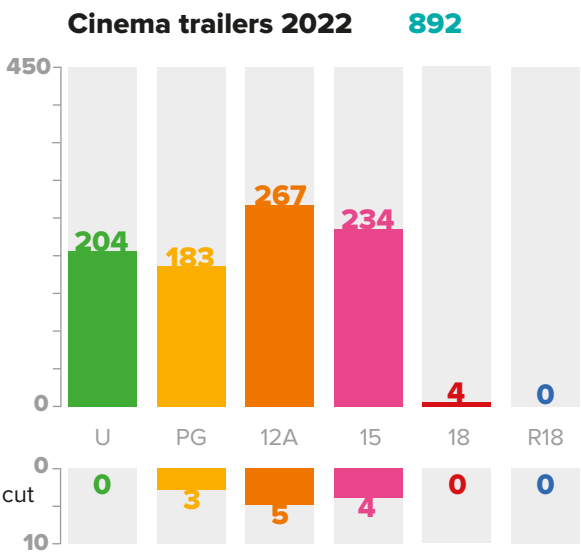
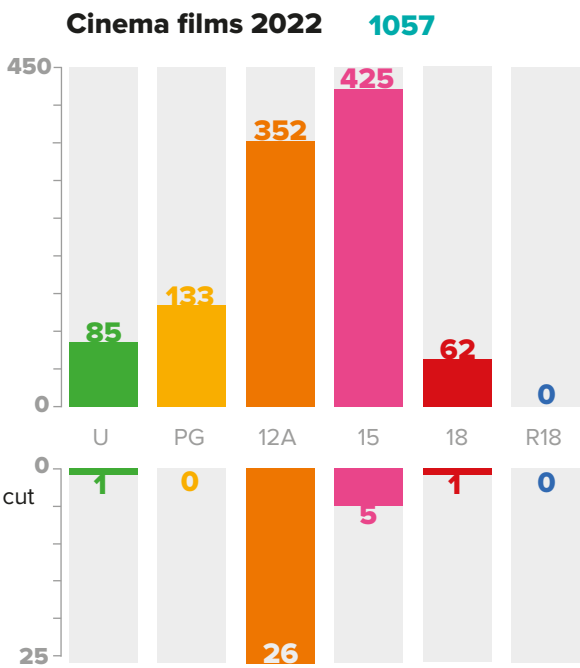
The Cinematograph Films (Animals) Act 1937 prohibits the public exhibition of a film in a British cinema if the filmmakers have 'organised or directed' any scene within it in such a way as to involve the cruel infliction of pain or terror, or cruel goading to fury, of any vertebrate animal. It is

our policy also to apply the tests laid out by the Act to DVD, Blu-ray and online submissions.

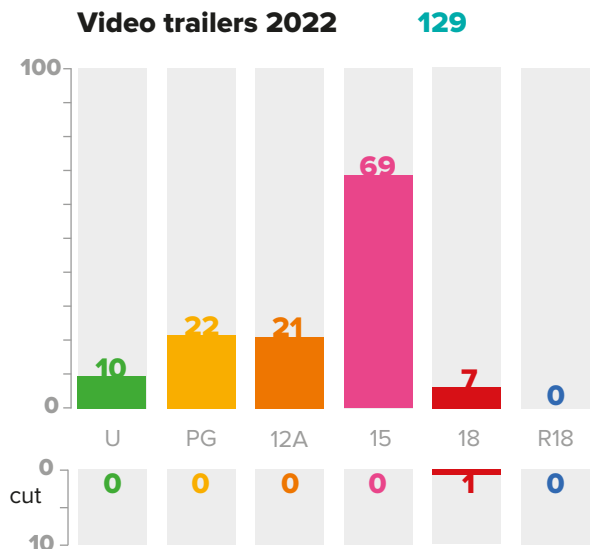
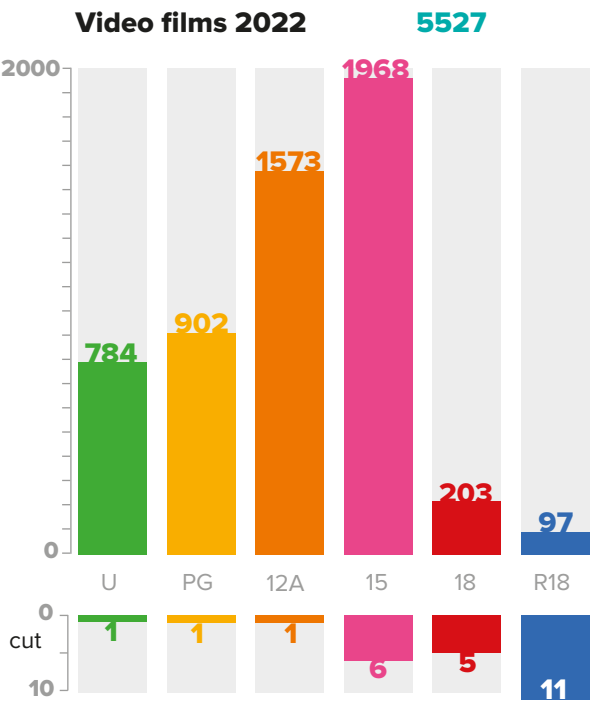
In the US action drama **Panama** there is a scene in which characters present two cockerels to one another in preparation for a cockfight. Although the birds do not fight on screen, the distributor could not provide assurances that no 'goading to fury' was involved and so we required compulsory cuts be made to the scene. After the distributor removed the shots in question, we classified the film 15. In the UK period drama **Prizefighter**, following a gifted young boxer, there is an impressionistic cockfighting scene. We sought assurances that no animal cruelty had taken place, and the distributor provided proof, including video footage of rehearsals as well as other documentation, that the sequences had been created in an environment in which no animals were harmed or mistreated. We classified **Prizefighter** 15 uncut.

Another title that required cuts for animal cruelty was a resubmission of the 1979 martial arts action film **Mad Monkey Kung Fu**. The film had previously been submitted to us in 1995 and we required a cut to a sequence in which a monkey is swung around by a chain attached to its collar. In 2022, the uncut version of the film was submitted again, but as there have been no changes to the law affecting how we would approach this scene, we requested the same cut after the distributor was unable to provide evidence from the original production proving that the animal was not mistreated during the creation of the scene.

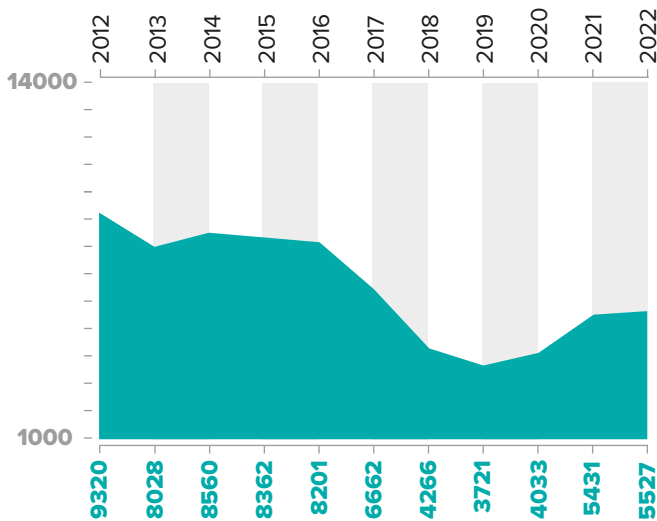
A common form of animal cruelty that we encounter relates to horses that filmmakers cause to fall in a cruel manner. This can take the form of cords attached to the animal's front legs, use of tripwires, or the failure to reduce the risk of injury by adequate preparation of the ground on which the fall is to take place. **The Sword and the Claw** is a Turkish historical action adventure film from 1975. During a battle sequence, ropes are visibly tied to a horse's front legs, causing it to trip. We issued cuts and once the distributor had removed the images, we classified the film 15.



Film statistics (2012–2022)											
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
U	87	127	128	81	110	95	75	97	89	69	85
PG	150	145	147	137	153	138	171	163	71	64	133
12A	234	321	275	321	369	378	352	368	209	218	352
15	315	313	372	383	401	392	392	416	224	265	425
18	64	68	33	61	42	45	45	59	26	43	62
R18	0	0	0	0	0	0	1	0	0	0	0
Unsuitable	0	0	0	0	0	0	1	0	0	0	0



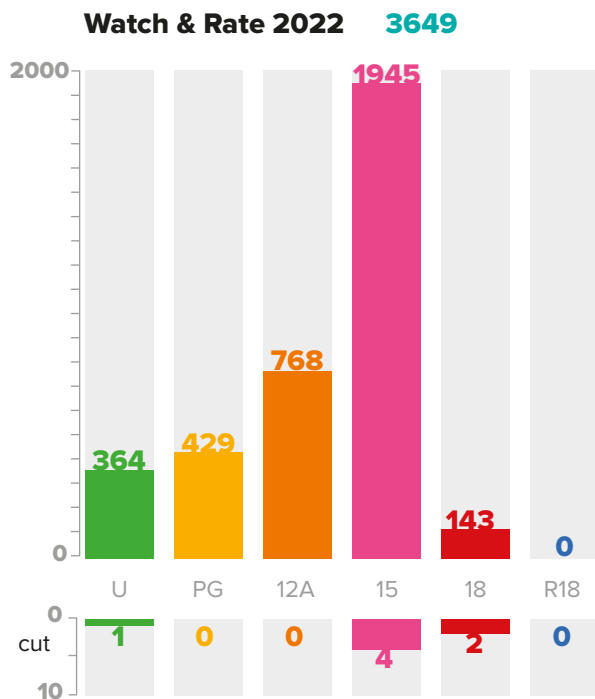
Video submissions (2012–2022)



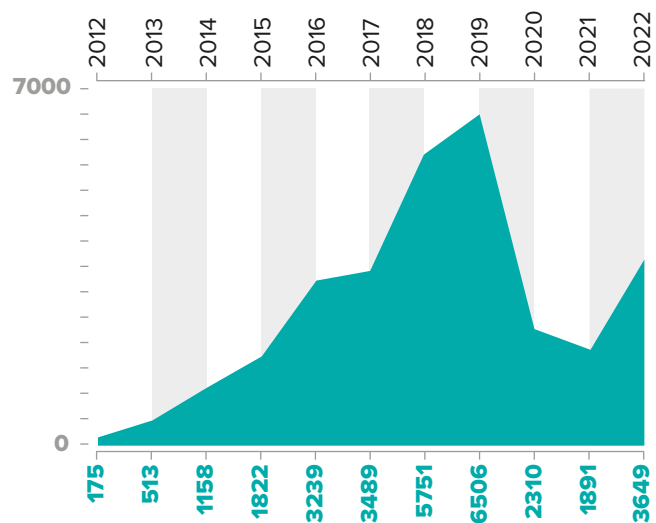
Video statistics (2012–2022)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
U	1798	1387	1333	1303	1525	1061	731	696	669	885	784
PG	1520	1307	1433	1191	1230	989	692	680	749	1005	902
12	2284	1992	2283	2199	1998	1681	932	883	1029	1438	1573
15	2739	2454	2590	2716	2682	2307	1449	1141	1290	1812	1968
18	424	368	379	416	364	331	231	205	204	220	203
R18	555	520	542	537	402	293	231	116	62	71	97
Unsuitable	0	0	0	0	0	0	0	0	0	1	0

Statistics

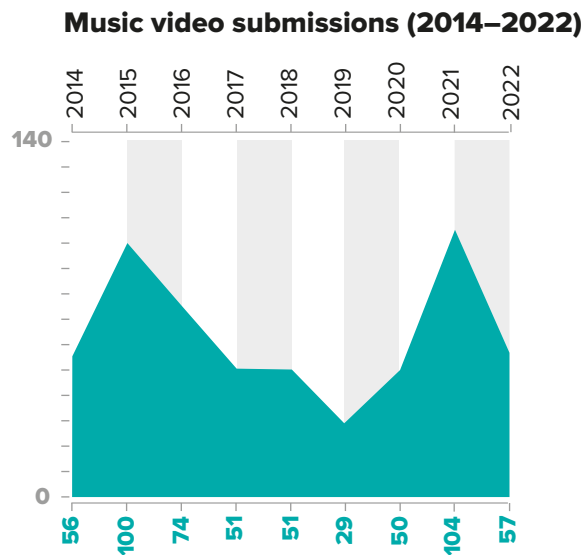
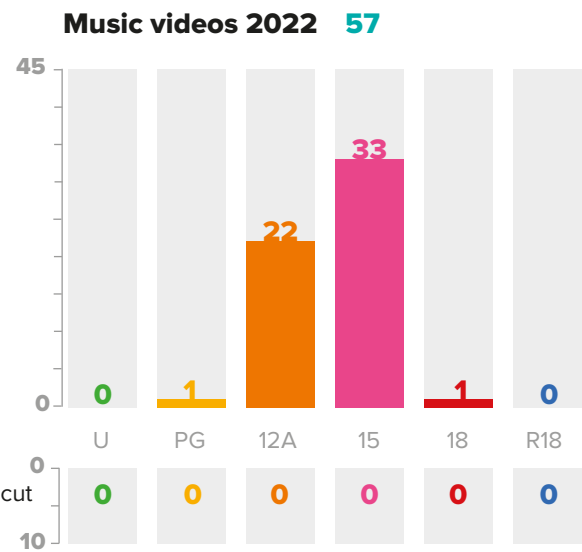


Watch & Rate submissions (2012–2022)



Watch & Rate statistics (2012–2022)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
U	30	112	481	602	754	594	826	1039	227	260	364
PG	54	89	145	119	372	516	836	855	245	185	429
12	47	85	225	300	579	712	1215	1311	432	371	768
15	42	192	266	688	1351	1502	2623	2976	1258	964	1945
18	2	32	38	67	110	96	186	275	148	111	143
R18	0	3	3	45	73	69	65	50	0	0	0
Unsuitable	0	0	0	1	0	0	0	0	1	0	0



Music video statistics (2014–2022)

	2014	2015	2016	2017	2018	2019	2020	2021	2022
U	6	3	1	7	2	0	0	0	0
PG	10	4	4	1	0	0	1	1	1
12	17	48	29	16	24	12	17	41	22
15	22	43	38	27	25	17	32	62	33
18	1	2	2	0	0	0	0	0	1
R18	0	0	0	0	0	0	0	0	0
Unsuitable	0	0	0	0	0	0	0	0	0

Video Appeals Committee

The Video Appeals Committee (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.

There were no appeals to the VAC in 2022.

In 2022, the VAC members were:

James Lockwood (Chair)
Headmaster at Woodhouse Grove School, Bradford

Catherine Doran
Safeguarding Trustee, Save the Children Fund

David Gajadharisingh
Head Teacher (Academic & Pastoral Principal) at The Royal Ballet School, London

Joanna Jepson
British Army Chaplain, broadcaster, mediator, author and coach

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

Advisory Panel on Children's Viewing

The APCV is an independent body that advises us 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 our policies.

In April, the APCV discussed **The Batman**, a US superhero film in which the crimefighter investigates a series of murders. We classified the film 15 for strong threat and violence, a decision which prompted some complaints from younger Batman fans who were disappointed they wouldn't be able to see the film in the cinema. Though APCV members understood why younger viewers may be disappointed, they unanimously supported the 15, given the film's unrelentingly dark tone and the focus on the villain's use of sadistic deathtraps and the terrorisation of his victims.

At the July meeting, the APCV considered **The Black Phone**, a US horror thriller in which a serial killer abducts a young boy and holds him captive. Members of the BBFC's Youth Panel also attended the screening of the film and contributed to the discussion afterwards. Youth Panel and APCV members were aligned in their support for the 15 classification that we gave to the film, feeling that the film was not disturbing enough to require an 18. Various contributors commented on the resilience and resourcefulness of the film's teenage characters, and noted that the film's scenes of domestic abuse may prove more

upsetting to potential viewers than its more fantastical scenes of threat (which are crucially not sexual in nature) and supernatural horror. We provided the content advice 'child abduction theme, strong threat, violence, language, domestic abuse' alongside the 15 rating.

The main focus of the APCV's November meeting was **Till**, a US historical drama about the 1955 murder of 14-year-old Emmett Till, which became a significant event in the movement for civil rights in America. We classified the film 12A for racism, disturbing images, upsetting scenes and moderate threat, with the key classification issues being the sight of Emmett's mutilated corpse and the intensity of the emotionally distressing scenes in which his mother grieves his death. APCV members commented on the power of the film and its potential as an educational tool to aid discussions with young people about racism and the impact of violence. While the APCV acknowledged that the film may be upsetting for younger and older viewers alike, all agreed that we had rightly classified it 12A.

In 2022, the APCV members were:

Reg Bailey CBE
Chair of the Board of Trustees at YMCA England & Wales

Catherine Doran
Safeguarding Trustee, Save the Children Fund

David Gajadharisingh
Head Teacher (Academic & Pastoral Principal) at The Royal Ballet School, London

Alan Hardie
Chief Executive Officer at Northumberland Church of England Academy Trust

Joanna Jepson
British Army Chaplain, broadcaster, mediator, author and coach

James Lockwood
Headmaster at Woodhouse Grove School, Bradford

Anne Longfield CBE
Chair, Commission on Young Lives; former Children's Commissioner for England

Catherine McAllister
Head of Editorial Standards at BBC Children's

Dr Helen Molden
Psychologist & Psychotherapist, specialising in support for children and young people with long-term health conditions

Dr Linda Papadopoulos
Psychologist, author and broadcaster

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

Dr Shirley Woods-Gallagher
Executive Director at New Bridge Multi Academy Trust

Business review 2022

The principal officers of the British Board of Film Classification in 2022

President

Patrick Swaffer (until 16 October 2022)
Natasha Kaplinsky OBE (from 17 October 2022)

Vice Presidents

Murphy Cobbing
Lord Kamlesh Patel

Chief Executive

David Austin OBE

Deputy CEO

Dave Barrett

Finance Director

Siobhan Smedley-Wild

Director of Marketing & Outreach

Faye Harcourt

Compliance & 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

Claire Tavernier

Members

John Aalbers
David Austin OBE
Gloria De Piero
Natasha Kaplinsky OBE

Auditors

Haysmacintyre
10 Queen Street Place
London
EC4R 1AG

Bankers

Barclays Bank PLC
27 Soho Square
London
W1D 3QR

Registered office

3 Soho Square
London
W1D 3HD

Registered number

117289

Strategic report for the year ended 31 December 2022

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, video and online services.

The results for the last financial year are shown in the annexed financial statements. 2022 has seen a marked improvement in turnover, following several challenging years resulting from the negative impact of COVID-19 on film income. Turnover for the year increased to £4.3m (2021: £3.5m).

Operating costs remain high as we continue to invest in our technology systems and pursue our strategy to bring trusted BBFC standards to a wider audience in order to help families choose content well and protect children. The COVID pandemic has had a significant impact on our turnover since 2020. Prior to the pandemic, we had witnessed a small but steady increase in film submissions year on year. This trend came to an abrupt halt in 2020 and submissions decreased by 58%. Since then, we have seen a steady, gradual recovery but overall, 2022 submissions were still 14% below pre pandemic levels.

The number of DVDs submitted for classification during 2022 declined and income fell by 3%. The primary reason for this decline is the ongoing downward trend in new releases, as seen in the previous fifteen years, as the demand for online products increases. In response, the cost base of the Company is being managed

accordingly. Staffing levels and costs continue to be monitored closely.

The BBFC works in partnership with different industry sectors (for example, VOD and streaming 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. 2022 saw a 47% increase in income from these services which now account for 28% (2021: 24%) of total classification income. We anticipate further increases in future years.

2022 has seen continued investment in Horizon, our new technology platform, launched in 2020. Horizon 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.

Operating revenues year on year have increased by 23%. Operating costs have also increased. The 8% increase was largely due to investment in human resources as the volume of submissions increases.

Maximising long-term rental returns from 3 Soho Square has been a priority during 2022. During 2022 we completed a major refurbishment, modernising the space vacated by our tenants at the onset of the COVID pandemic. By the start of 2023, two-thirds of the space had been re-let, providing a regular income stream. The remaining unit is being actively marketed.

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 performance indicators used by management to monitor performance and to assess risks, continue to be trust and awareness levels in the BBFC, submission levels, meeting customer requested classification dates, operating costs and level of income 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.

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 loss on the value of investments of £0.5m (2021: gain of £0.5m) is included in the Statement of Comprehensive Income.

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: 4 May 2023

Directors' report for the year ended 31 December 2022

The directors present their report and the financial statements for the year ended 31 December 2022.

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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 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 for the company's financial statements 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 to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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.

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 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.

Results and dividends

The profit for the year, after taxation, amounted to £356,020 (2021: loss £194,504).

Directors

The directors who served during the year were:

J B Aalbers
M Alcock

D J R Austin
G De Piero
L A Mackenzie
P L Swaffer (resigned 16 October 2022)
C E Tavernier
N Kaplinsky (appointed 17 October 2022)

Qualifying third party indemnity provisions

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

Disclosure of information to auditor

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

The auditors, Haysmacintyre 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.

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

M Alcock
Director

Date: 4 May 2023

Independent auditors' 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 2022, which comprise the Statement of Comprehensive Income, the Statement of Financial Position and the related notes, 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 2022 and of its profit 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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

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.

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.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The directors are responsible for the other information contained within the Annual Report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinion 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.

Matters 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.

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; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Directors' Report.

Responsibilities of directors for financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 51, the directors

Independent auditors' report to the Members of British Board of Film Classification

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.

Auditors' 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 Auditors' 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.

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

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Audit

procedures performed by the engagement team included:

- discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- reviewing the controls and procedures of the company relevant to the preparation of the financial statements to ensure these were in place throughout the year;
- evaluating management's controls designed to prevent and detect irregularities;
- identifying and testing journals, in particular journal entries posted with unusual account combinations; postings by unusual users or with unusual descriptions; and
- challenging assumptions and judgements made by management in their critical accounting estimates, in particular the valuation of trade debtors and accrued income, the valuation of the investment property and the recognition of deferred tax.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 Auditors' Report.

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 Auditors' 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.

Thomas Wilson
(Senior Statutory Auditor)

for and on behalf of
Haysmacintyre LLP
Statutory Auditors
10 Queen Street Place
London
EC4R 1AG

Date: 4 May 2023

Statement of Financial Position as at 31 December 2022

	Note	2022 £	2021 £
Turnover		4,320,606	3,514,947
Operating costs		(5,008,876)	(4,475,657)
Other operating income		288,757	86,223
Fair value gain/(loss) on investment property		905,245	(157,610)
Operating profit/(loss)	6	505,732	(1,032,097)
Gain/(loss) on financial assets at fair value		(505,236)	469,118
Interest receivable and similar income		118,398	106,802
Profit/(loss) before tax		118,894	(456,177)
Tax on profit (loss)	8	237,126	261,673
Profit/(loss) for the financial year		356,020	(194,504)

There were no recognised gains and losses for 2022 or 2021 other than those included in the Statement of Comprehensive Income.

The notes on pages 57 to 67 form part of these financial statements.

Statement of Financial Position as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	2,771,323	3,807,414
Investments	11	5,113,625	5,848,861
Investment property	10	4,572,205	2,338,949
		<hr/>	<hr/>
		12,457,153	11,995,224
Current assets			
Debtors: amounts falling due within one year	12	1,029,870	886,009
Cash at bank and in hand	13	963,568	905,855
		<hr/>	<hr/>
		1,993,438	1,791,864
Creditors: amounts falling due within one year	14	(1,019,736)	(766,910)
		<hr/>	<hr/>
Net current assets		973,702	1,024,954
		<hr/>	<hr/>
Total assets less current liabilities		13,430,855	13,020,178
Provisions for liabilities			
Deferred tax	15	(436,723)	(382,064)
		<hr/>	<hr/>
		(436,723)	(382,064)
		<hr/>	<hr/>
Net assets		12,994,132	12,638,114
		<hr/>	<hr/>
Capital and reserves			
Profit and loss account	16	12,994,132	12,638,114
		<hr/>	<hr/>
		12,994,132	12,638,114
		<hr/>	<hr/>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A – small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 4 May 2023 by:

M Alcock
Director

The notes on pages 56 to 66 form part of these financial statements.

Notes to the Financial Statements for the year ended 31 December 2022

1. General information

British Board of Film Classification is a private company limited by guarantee & incorporated in England and Wales. Its registered head office is located at 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 unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

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 and are confident that the company has sufficient reserves of cash and investments to manage its business risks successfully.

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 believes 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.

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

Notes to the Financial Statements for the year ended 31 December 2022

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 Interest income

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

2.7 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 charge 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 tax 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.

2.8 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 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.

2.9 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 are 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. The capitalised development costs are subsequently amortised on a straight-line basis over their useful economic lives, which range from 3 to 6 years.

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.

2.10 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Notes to the Financial Statements for the year ended 31 December 2022

Depreciation is provided on the following basis:

Long-term leasehold property expenditure	– 15 years (2021: 5 years)
Fixtures and fittings	– 4 years
Computer equipment	– 4 years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

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

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the profit or loss.

2.11 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.

2.12 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.

2.13 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.

2.14 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.

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

Investment property

reported value of the investment property. As described in note 10, 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.

Notes to the Financial Statements for the year ended 31 December 2022

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.

Deferred taxation

Management use their judgement when determining the value of the deferred taxation liability and must consider the assumptions and calculations used.

4. Employees

The average monthly number of employees, including directors, during the year was 44 (2021: 42).

5. Directors' remuneration

	2022	2021
	£	£
Directors' emoluments	322,418	263,962
Company contributions to defined contribution pension schemes	22,665	22,005
	<hr/>	<hr/>
	345,083	285,967
	<hr/>	<hr/>

During the year retirement benefits were accruing to 1 director (2021: 1) in respect of defined contribution pension schemes.

The highest paid director's emoluments were £153,215 (2021: £146,644) with pension contributions of £22,665 (2021: £22,005).

The directors are considered to be key management.

6. Operating loss

The operating loss is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets	125,796	222,208
Operating lease rental expense	51,453	52,182
Research and development charged as an expense	520,583	464,283
Fair value gain/(loss) on investment property	(905,295)	157,610
	<hr/>	<hr/>

Notes to the Financial Statements for the year ended 31 December 2022

7. Auditors' remuneration

Fees payable to the company's auditor for the audit of the company's annual financial statements totalled £22,300 (2021: £18,950) and for non audit services totalled £21,825 (2021: £19,450).

	2022 £	2021 £
8. Taxation		
Corporation tax		
Current tax on profits for the year	(173,050)	—
Current tax on profits for the prior year	(118,735)	(440,548)
Total current tax	(291,785)	(440,548)
Origination and reversal of timing differences	41,542	114,710
Effect of tax rate change on opening balance	13,117	64,165
Total deferred tax	54,659	178,875
Taxation on loss on ordinary activities	(237,126)	(261,673)

Notes to the Financial Statements for the year ended 31 December 2022

Factors affecting tax charge for the year

The tax assessed for the year is lower than (2021: lower than) the standard rate of corporation tax in the UK of 19% (2021: 19%). The differences are explained below:

	2022 £	2021 £
Profit/(loss) on ordinary activities before tax	118,894	(456,177)
Profit/(loss) on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2021: 19%)	22,590	(86,674)
Effects of:		
Expenses not deductible for tax purposes	57,372	37,424
Fixed asset differences	18,079	(1,981)
Income not taxable for tax purposes	(171,949)	(43,418)
Adjustments to tax charge in respect of prior periods	(118,735)	(440,548)
Movement in deferred tax not recognised	33,355	144,316
Exempt ABGH distributions	(17,227)	(7,391)
Remeasurement of deferred tax for change in tax rates	13,118	44,306
Chargeable gains/(losses)	10,242	92,293
Additional deduction for R&D expenditure	(139,551)	–
Surrender of tax losses for R&D tax credit refund	53,705	–
R&D expenditure credits	1,875	–
Total tax charge for the year	(237,126)	(261,673)

Notes to the Financial Statements for the year ended 31 December 2022

9. Tangible fixed assets

	Long leasehold property £	Computer equipment £	Long leasehold property expenditure £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 January 2022	3,787,896	534,137	930,784	302,805	5,555,622
Additions	–	1,581	229,447	–	231,028
Disposals	–	(43,963)	(23,393)	(93,656)	(1,360,705)
Transfers between classes	(1,167,977)	–	(192,728)	–	(1,360,705)
At 31 December 2022	2,619,919	491,755	944,110	209,149	4,264,933
Depreciation					
At 1 January 2022	565,658	484,625	437,090	260,835	1,748,208
Charge for the year on owned assets	27,233	31,325	43,386	23,852	125,796
Disposals	–	(43,963)	(23,393)	(93,656)	(161,012)
Transfers between classes	(194,620)	–	(24,762)	–	(219,382)
At 31 December 2022	398,271	471,987	432,321	191,031	1,493,610
Net book value					
At 31 December 2022	2,221,648	19,768	511,789	18,118	2,771,323
At 31 December 2021	3,222,238	49,512	493,694	41,970	3,807,414

During the period, the company changed the use of 22% of its building by making further space available for rental to third parties. At 31 December 2022, 49% of the property was treated as an investment property (2021: 27%) with the remainder in use by the company and treated as a fixed asset. This has resulted in a transfer in value from fixed assets to investment property during the period as shown above in note 10.

Notes to the Financial Statements for the year ended 31 December 2022

10. Investment property	Long term leasehold investment property £
Valuation	
At 1 January 2022	2,338,949
Additions at cost	186,688
Surplus on revaluation	905,291
Transfer between classes	1,141,277
	<hr/>
At 31 December 2022	4,572,205
	<hr/> <hr/>

The 2022 valuations were made by Smith Price RRG Limited, on an open market value for existing use basis.

11. Fixed asset investments	Listed investments £
Cost or valuation	
At 1 January 2022	5,848,861
Disposals	(230,000)
Revaluations	(505,236)
	<hr/>
At 31 December 2022	5,113,625
	<hr/>
Net book value	
At 31 December 2022	5,113,625
	<hr/> <hr/>
At 31 December 2021	5,848,861
	<hr/> <hr/>

Notes to the Financial Statements for the year ended 31 December 2022

	2022 £	2021 £
12. Debtors		
Trade debtors	536,264	293,858
Other debtors	14,667	24,149
Prepayments and accrued income	187,154	127,454
Tax recoverable	291,785	440,548
	1,029,870	886,009

	2022 £	2021 £
13. Cash and cash equivalents		
Cash and cash equivalents	963,568	905,855

	2022 £	2021 £
14. Creditors: Amounts falling due within one year		
Trade creditors	114,176	112,256
Other taxation and social security	130,662	40,198
Other creditors	101,648	14,189
Accruals and deferred income	673,250	590,267
	1,019,736	766,910

Notes to the Financial Statements for the year ended 31 December 2022

	2022 £	2021 £
15. Deferred taxation		
At beginning of year	(382,064)	(203,189)
Charged to the profit or loss	(54,659)	(178,875)
	<hr/>	<hr/>
At end of year	(436,723)	(382,064)
	<hr/>	<hr/>

The provision for deferred taxation is made up as follows:

	2022 £	2021 £
Fixed asset timing differences	(93,722)	(52,539)
Short term timing differences	890	889
Capital gains/(losses)	(343,891)	330,414
	<hr/>	<hr/>
Liability	(436,723)	(382,064)
	<hr/>	<hr/>

16. Reserves

Profit and loss account

Includes all current and prior period retained surplus and losses.

17. 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.

18. Capital commitments

The company has capital commitments of £Nil at 31 December 2022 (2021: £267,752).

19 Pension commitments

The company operates a defined contribution scheme to provide retirement benefits for staff. The total pension charge for the year was £177,283 (2021: £163,907). There are no balances outstanding in relation to pensions at year end.

Notes to the Financial Statements for the year ended 31 December 2022

20. Commitments under operating leases

At 31 December 2022 the company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2022 £	2021 £
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	4,866,167	4,914,667
	<hr/>	<hr/>
	5,108,667	5,157,167
	<hr/>	<hr/>

Equipment

Not later than 1 year	1,990	3,413
	<hr/>	<hr/>
	1,990	3,413
	<hr/>	<hr/>

21. Related party transactions

There were no transactions with related parties during the year (2021: £Nil).

Photographic credits

A24

Everything Everywhere All At Once © 2022 Hotdog Hands LLC, InterActive Corp Films LLC, and Ley Line Entertainment LLC [contents]

Colombia Pictures

Bullet Train © 2022 Columbia Pictures Industries, Inc. and TSG Entertainment II LLC. All Rights Reserved. Courtesy of Columbia Pictures [29]

Lyle, Lyle, Crocodile © 2022 Columbia Pictures Industries, Inc., TSG Entertainment II LLC, Eagle Pictures SpA and Lantern Entertainment Pictures, LLC. All Rights Reserved. Courtesy of Columbia Pictures [15]

Dogwoof

Fire of Love Katia Krafft wearing aluminized suit standing near lava burst at Krafla Volcano, Iceland. (Credit: Image'Est) [16]

River Pete McBride [12]

DreamZEntertainment

RRR © 2022 DreamZEntertainment Limited UK [30]

eOne

The Fabelmans Courtesy of eOne [23]

The Woman King Courtesy of eOne [28]

Iris Prize

Breathe Stills from *Breathe* by Harm Van Der Sander (Winner: Iris Prize Youth Award 2022) [11]

Lionsgate

Pam & Tommy © 2022 Lake Mead Productions, LLC [42]

Lyfta

Catching Babies – Maria Copyright 2022 Lyfta Education Limited [10]

MUBI

Benedetta Courtesy of MUBI [41]

National Amusements UK

Barbie: Mermaid Power BARBIE and associated trademarks and trade dress are owned by Mattel. © 2023 Mattel [13]

Netflix

All Quiet on the Western Front Netflix © [31]

Blonde 2022 © Netflix [37]

Guillermo del Toro's Pinocchio Netflix © 2022 [3]

In Her Hands Courtesy of Netflix © 2022 [36]

Lady Chatterley's Lover Seamus Ryan/Netflix © 2022 [4]

Wednesday Courtesy Of Netflix © 2022 [27]

Other Parties Film Company

Small Body Still courtesy of Other Parties Film Company © [26]

Paramount Pictures UK

Babylon © 2023 Paramount Pictures. All Right Reserved [43]

Smile © 2022 Paramount Pictures. All Right Reserved [38]

Sonic the Hedgehog 2 © 2022 Paramount Pictures. All Right Reserved [18]

Tad the Lost Explorer and the Curse of the Mummy © 2022 Paramount Pictures [9]

Top Gun: Maverick © 2022 Paramount Pictures. All Right Reserved [20]

Studio Canal

The Railway Children Return © 2022 STUDIOCANAL LIMITED. ALL RIGHTS RESERVED [19]

Tull Stories

Arica © Tull Stories and Laika Film and Television [17]

Universal

Bros © 2022 Universal Studios [33]

Halloween Ends © 2022 Universal Studios [39]

Jurassic World Dominion © 2022 UNIVERSAL STUDIOS & AMBLIN ENTERTAINMENT, INC. [2]

Minions: The Rise of Gru © 2022 Universal Studios [7]

Moonage Daydream © 2022 STARMAN PRODUCTIONS, LLC. [34]

Nope © 2022 Universal Studios [32]

Tár © 2022 Focus Features LLC. [35]

The Bad Guys © 2022 DreamWorks Animation L.L.C [8]

Walt Disney Studios

Avatar: The Way of Water © 2022 20th Century Studios [21]

Brahmāstra Part One: Shiva © 2022 20th Century Studios [22]

Doctor Strange in the Multiverse of Madness © 2022 MARVEL [6]

Lightyear © 2022 Disney/Pixar [14]

Whitney Houston: I Wanna Dance With Somebody © 2022 NYBO Productions LLC. All Rights Reserved. Courtesy of TriStar Pictures [25]


Warner Brothers

Bones and All © 2022 Warner Bros. Ent. All Rights Reserved © 2022 METRO-GOLDWYN-MAYER PICTURES INC. all rights reserved [40]

Don't Worry Darling © 2022 Warner Bros. Entertainment Inc. [1]

Elvis ELVIS™ and ELVIS PRESLEY™ are trademarks of ABG EPE IP LLC. Rights of Publicity and Persona Rights: Elvis Presley Enterprises, LLC. © 2022 WBEI. All rights reserved. [24]

The Batman © 2022 Warner Bros. Entertainment Inc. The Batman and all related characters and elements are trademarks of and © DC Comics. [5]



The BBFC is independent and not-for-profit, and we're here to help everyone in the UK choose age-appropriate films, videos and websites, wherever and however they watch or use them.

Get more info on our app
bbfc.co.uk/about-us/our-app

ISBN 978-1-5286-4356-6
E02945807 07/23

bbfc View what's
right for you bbfc.co.uk
cbbfc.co.uk