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# Annual Report and Accounts

2021

## British Board of Film Classification Annual Report and Accounts

1 January 2021 – 31 December 2021

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



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### President's introduction



Throughout what has been another challenging year, we have continued to deliver on our core mission to help protect children from harm and to provide the information and guidance that families need to make safe viewing decisions. This encompasses our long-standing role classifying films for cinema release on behalf of local authorities, and our statutory responsibility for the classification of DVD and Blu-ray content under the Video Recordings Act 1984. This responsibility rests, ultimately, with me and my colleagues - the BBFC's Vice Presidents, Lord Kamlesh Patel and Murphy Cobbing, and its Chief Executive, David Austin - on the BBFC's Board of Classification. The four of us are designated by the Secretary of State for Digital, Culture, Media and Sport under the Video Recordings Act 1984 to oversee the BBFC's video classification work.

Equally important to our mission is our non-statutory work, including our best-practice partnerships with companies such as Amazon, Apple and Netflix that have seen our trusted age ratings becoming increasingly prominent and valued on Video on Demand (VOD) and streaming services. With a wide and expanding range of platforms offering audiences more choice than ever before, we are deeply committed to helping providers meet the expectations of their UK

customers in terms of age labelling and content advice.

### Refining classification policy based on research with UK audiences

The research we commission involves people across the UK and underpins everything we do. This is how we ensure we remain in step with parental expectations and societal standards.

In 2021, we published two key pieces of research that have had a bearing on our classification policy. In June, we published the findings of research into people's views on strong and very strong language in media content. While the research revealed that the use of bad language has increased among the general population, there remains a desire to protect young people from over-exposure to strong and very strong language. Overall, the findings correspond with current BBFC policy.

In November, we released the findings of research into the classification of racism and discrimination. The research found considerable support from people accross the UK for our current approach towards classifying racism and discrimination, with the majority of participants agreeing with age ratings across a variety of clips and full features. The findings were also

very clear about the value of content warnings, and will inform certain changes to the way we describe racism and discrimination in our ratings info, the bespoke content advice we provide for every film and TV episode we classify.

in May, we carried out research to understand more about parents' expectations for age ratings on VOD and streaming services. In line with previous studies, 90% of parents expressed a preference for ratings to be consistent across cinema, DVD and VOD/streaming. And when presented with choices between the BBFC rating and an alternate rating assigned by another European regulator, the overwhelming majority (between 74% and 94%) agreed that our rating was more appropriate. This is because, unlike other ratings systems, we design our standards to reflect the values and sensitivities of UK viewers, based on the research we carry out with audiences across all four nations. Our consumer research will continue to inform what we do throughout 2022 as we begin preparations to consult on our Classification Guidelines.

Patrick Swaffer –

President

### Reaching new audiences and listening to young people

It is of considerable importance that the useful information that we produce reaches a range of audiences in a variety of ways. I would like to commend the work of the BBFC Communications Team throughout 2021 for all they have done to grow the reach of our social media channels and the excellent content they produce for the website. The long-running BBFC Podcast continues to go from strength to strength. Notable episodes this year included a celebration of women at the BBFC for International Women's Day, an interview with filmmaker Prano Bailey-Bond about her film Censor and an in-depth discussion about our discrimination research with contributions from BBFC Vice President Lord Kamlesh Patel.















### President's introduction

In April, we launched a brand new education resource aimed at Key Stage 1 learners, in partnership with the PSHE Association. Building on our existing Key Stage 2 and Key Stage 3 resources, the free lesson plans teach pupils about how to make safe viewing choices and help them understand what they can do if they see something that is not age-appropriate.

This was followed in September by a Key Stage 4 resource focusing on mental health representation in film, and the ways in which film and TV content can both positively and negatively impact viewers' attitudes towards mental health, as well as

the mental wellbeing of individuals. The Key Stage 4 resource features a video with contributions from members of our Youth Panel. We established this Panel in 2021: it comprises a diverse group of 16- to 19-year-olds with whom we met five times across the year. The members provide feedback on key classification issues, to help ensure that we are meeting the needs of young people.

### Experts on children's viewing

In October, we appointed five new members to the BBFC's Advisory Panel on Children's Viewing (APCV): David Gajadharsingh, Alan Hardie, Joanna Jepson, Anne Longfield and Dr Shirley Woods-Gallagher. The APCV meets three times a year and 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 development, and contribute to the development of our policies. I am looking forward to working with this exceptional group throughout 2022 and beyond, and would like to pay tribute to outgoing panellists John Carr, Naomi Eisenstadt, Annie Mullins and Martyn Percy for their many years of service and invaluable contributions to APCV discussions.



### **Chief Executive's report**

I am delighted to present the 2021 BBFC Annual Report and Accounts.

In 2021, the ongoing COVID-19 pandemic has continued to have a significant impact on our work, as it has on the wider film industry and on the country as a whole. We have followed Government advice regarding working from home throughout the year, while ensuring that we continue to deliver the same high-quality service to our paying customers and to audiences across the UK. We have been empowered to meet this challenge by our cloud-based classification platform, Horizon, which has enabled us to work more flexibly than ever before, viewing and classifying content to the same high standard whether working from home, in the office or at external screening facilities. We will continue to embrace this new way of working in 2022, for the benefit of both the organisation and our customers.

### A return to cinemas

With UK cinemas closed between January and May, 2021 was another enormously challenging year for the film industry.

In April, we asked teenagers about the activities they missed the most during lockdown. Almost two-thirds (62%) told us that they missed going to the cinema most of all, and so it was great news when cinemas finally reopened for the first time in months in May. Audiences flocked to long-awaited releases such as Cruella, Peter Rabbit 2 and Fast & Furious 9, and were once more able to enjoy the great, communal viewing experience that only the big screen can offer. September saw the release of the latest James Bond outing No Time to Die, long-delayed by the pandemic, with blockbusters Venom: Let There Be Carnage and **Dune** following in October, and Spider-Man: No Way Home drawing massive crowds in December.

No one can be in any doubt now that cinema is well and truly back, and I am very glad that our Compliance Officers are once more able to view and classify cinema releases in the proper context, in our fully equipped screening theatre at our offices or in partner screening theatres. While the various lockdowns across 2020 and 2021 required us to classify some cinema content from home



David Austin – Chief Executive

for the first time in the history of the organisation, our ethos has always been to view content for classification in the way in which audiences will see it.

### Helping families choose well, wherever and however they watch content

One key aspect of our work is our partnerships with Video on Demand (VOD) platforms to ensure an approach to age ratings that is consistent with cinema and DVD. Our research has repeatedly shown



1 Dune (12A)

- most recently in May 2021 - that there is an expectation amongst UK parents that streaming services should display age ratings they understand and trust, to enable them to make safe and informed viewing decisions for their families. We published our best-practice VOD age-labelling guidance in 2019, supported by the Department for Digital, Culture, Media and Sport (DCMS) as part of the Government's strategy to make the UK the safest place to be online. Amongst other things, the guidance recommends that VOD platforms link age ratings to parental controls, giving parents greater confidence that their children won't watch something unsuitable. At the close of 2021, 27 VOD platforms are licensed to display BBFC age ratings in the UK, and we classified VOD content for 114 customers across the year. We are grateful for the continued support of the Government, which is keen to encourage video-on-demand services to consider applying our age ratings to their content.

Our ground-breaking partnership with Netflix – which allows the streamer to generate BBFC ratings in-house - reached another important milestone in 2021. Following a successful pilot phase, we moved to a long-term arrangement that will see Netflix carry our trusted ratings and ratings info across its entire content library for years to come. Netflix applies our standards to films and series, and we provide an auditing function to ensure accuracy and consistency. This innovative model has proven to be effective and scalable, and would be equally beneficial to other large platforms looking to achieve 100% coverage of our ratings.

The news of this latest development was welcomed by Caroline Dinenage, then Minister of State for Digital and Culture. Government has for many years supported the voluntary adoption of BBFC age ratings by VOD and streaming services. In 2021, the DCMS published a consultation on VOD audience protection standards which included questions related to the use of age ratings online. In its response to the consultation, published in May 2022, the Government reiterated

its support for the BBFC's ratings as best practice and encouraged VOD services to consider adopting them.

### Working to better protect children from online harm

As with our VOD partnerships, it is our core mission to protect children and help families have a positive viewing experience, wherever and however they watch content, that drives our other non-statutory work online. In this spirit, we have engaged closely with Ofcom throughout the year in order to support their regulation of UKestablished video-sharing platforms (VSPs). Ofcom's regime requires platforms to put in place appropriate measures to protect all users from videos likely to incite violence or hatred against particular groups or which include content considered a criminal offence under laws relating to terrorism, child sexual abuse material, and racism and xenophobia; and to protect under-18s from videos containing material which might impair their physical, mental or moral development. Given our expertise in content regulation and assessing harms, there are various ways in which we can work with VSPs to help them meet these requirements.

We also look forward to supporting Ofcom in their future role as regulator under the forthcoming Online Safety Bill. The Bill will, amongst other things, introduce measures to protect children from accessing online pornography. Given our significant expertise in this area, we stand ready to work with Ofcom to help ensure the regime is as effective as possible in ensuring that harmful pornography is no longer freely accessible to young children, on whom it can have a devastating long-term impact.

2021 represented by far the busiest year of our partnership with the UK's four Mobile Network Operators (MNOs) since its inception in 2013. The partnership ensures that children are protected from accessing inappropriate content on 3G and 4G networks by automatically filtering hundreds of millions of websites according to our trusted, transparent and consistent standards. Types of content that

the partnership protects children from include pornography and content that promotes or glorifies discrimination or the use of easily accessible weapons. We provide an appeals function and adjudicate on cases of under- or over-blocking. In 2021, we adjudicated on, among others, websites featuring content that promoted dangerous behaviour, including suicide and self-harm, a website encouraging antisemitic views and a website actively promoting criminal behaviour.

### Engaging with Parliament, local authorities and charity partners

We classify cinema films on behalf of local authorities, with whom statutory responsibility for cinema licensing rests. The engagement we continued to have during 2021 with those working in licensing – both directly with councillors and licensing officers and through organisations such as the Local Government Association and the Institute of Licensing – helps us to ensure that we are supporting the important licensing function. We look forward to this continuing engagement in 2022.

We also regularly engage with parliamentarians who are interested in our areas of expertise, meeting with Members from both Houses to brief them on our work. We have seen, throughout 2021, an increased level of interest in and support for our non-statutory work, in particular our efforts to ensure the more consistent use of trusted BBFC age ratings on VOD and streaming services.

We continue to maintain important relationships with charity partners, including children's charities such as Barnardo's, 5Rights and the NSPCC with whom we meet regularly to discuss areas of mutual interest. In 2021, I was proud once again to help judge the long-running Childnet film competition and the Welsh Government's Safer Internet Day film competition, and to see the finalists of both receive an official BBFC age rating and Black Card. This year we have also benefited from expert advice from the Antisemitism Policy Trust and Community Security Trust on our policies related to the classification of antisemitism, and

### **Chief Executive's report**

from the Samaritans in relation to the issues of self-harm and suicide. The input of all three organisations in 2021 has helped us improve how we describe these issues in our ratings info, and I have no doubt that these valued relationships will continue to make impactful contributions to our work throughout the coming year.

### Establishing a new appeals mechanism

In 2021, we received Ministerial assent to reform our Video Appeals Committee (VAC), drawing on the membership of the Advisory Panel on Children's Viewing (APCV). The VAC is an independent body under the Video Recordings Act 1984 (VRA) that hears appeals on behalf of distributors against our classification decisions.

Since its inception in 1985, the VAC has heard 18 appeals. Nine were upheld and nine were dismissed.

However, since 2007, the VAC has not heard a single appeal. We believe that the VAC's fall into disuse is in part due to our having created a highly effective internal reconsideration process that is popular with distributors – it's been used more than 300 times since 2006 – but we also believe that part of the reason is the cost of making an appeal and the protracted nature of the process.

The new VAC process, established in December 2021, will be considerably more streamlined. I am pleased to have refreshed this important body, which serves a vital function in our statutory role under the VRA and helps ensure our accountability to the video industry.

### The year ahead

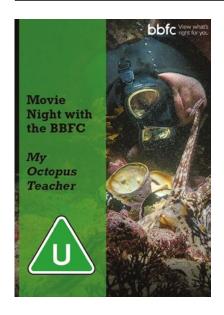
I am looking forward to cinema continuing to thrive throughout 2022. At the same time, I am excited by the ever-expanding range of content available to consumers at home, both on physical media formats and via VOD and streaming services. Audiences have never been so spoilt for choice, and there has never been a greater opportunity for us to help families choose well through our trusted age ratings and ratings info.

All that remains is for me to thank the Board of Classification and the Board of Directors for their advice and support. I would also like to thank the APCV for their invaluable insight and expertise. And last but not least, I would like to thank everyone working at the BBFC for their hard work, dedication and resilience throughout this difficult but rewarding year.

### **Accountability - Introduction**

We are accountable both to Parliament and to people across the UK. We take this accountability seriously. This Annual Report is a key part of our fulfilment of this requirement and provides a review of our activities and classification decisions during 2021, as well as information about our financial position as required by law. All our previous Annual Reports are available on our website and are in the libraries of both Houses of Parliament.

### Accountability - Ratings info & resources



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

Families can involve younger children in the decision-making

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

In March, we worked with All About Trans, a project by On Road Media, who work with the UK media on how they understand and portray transgender people. We produced an education resource intended for parents wishing to engage with their children about transgender representation on screen. The resource includes a list of PG-, 12- and 15-rated films featuring positive transgender representation.

In July, in collaboration with our Youth Panel, we launched a 'Boredom Buster' challenge to keep families and children busy over the summer holidays. The resource provided a list of films to watch as a family and associated activities young people could go out and do.

We continued to create a wealth of resources throughout 2021 including *Movie Night with the BBFC* packs for films such as *My Octopus Teacher* and *Wonder Woman 1984*, quizzes, podcasts and listicles on our website. Working closely with the film and digital industries, and

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

### Accountability - Feedback from the public

We receive a relatively small number of complaints about our classification decisions. In 2021, we received 109 complaints, compared to 93 complaints in 2020, 149 in 2019 and 361 in 2018.

We received 11 complaints about the Netflix series *Squid Game*. Threat and violence at the 15 level were the main concerns, with some people also worried that children younger than 15 were viewing the series.

We work with Netflix to ensure that all content on the service carries our age ratings and ratings info to allow parents to decide what is suitable for their children

At 15, we are unlikely to accept the strongest gory images or strong sadistic violence. Our research has shown that violence occurring within a 'real-world' setting registers more strongly with viewers than that which is clearly stylised or fantastical. Squid **Game** largely takes place within a fantastical game show rather than a recognisable real-world setting. We viewed the series as part of our audit process and agreed with the 15 classification assigned by Netflix, as the violent scenes do not dwell on the infliction of pain and injury in a manner that may require an 18 classification.

Ten people also wrote to us regarding violence at the 15 level in *The Suicide Squad*. We classified the film 15 for strong bloody violence, gore, language and brief drug misuse. While the film is comparatively more violent than the previous film in the series, the focus on action within a comic, fantastical, superhero context mitigated against the violence and gore. We therefore classified the film 15.



We received seven complaints regarding **No Time to Die**. These largely focused on the tone of the film and violence. We classified No Time to Die 12A for moderate violence and infrequent strong language. At 12A there may be moderate violence but it should not dwell on detail. There should be no emphasis on injuries or blood, but occasional gory moments may be permitted if justified by the context. There may also be moderate physical and psychological threat and horror sequences. Although some scenes may be disturbing, the overall tone should not be. In No Time to Die, there are a number of scenes in which characters are threatened or are in danger, including in action and chase sequences, but these are not sustained and will be familiar to cinemagoers and fans of the Bond franchise. Scenes of violence include crunchy blows, an arm break and shootings, but these lack any focus on detail. There is occasional sight of injuries resulting from violence, including cuts and grazes, as well

as sight of blood on faces, hands and clothing.

We received seven complaints about *Venom: Let There Be Carnage*. The feedback was all from fans who were under the age of 15, and so could not see the film in the cinema, or from the parents of under 15s. We classified the film 15 for the same reasons as the previous film in the series: strong threat, horror and violence.

We received four complaints about *Eternals*, with the main issue of concern being a sex scene. We classified *Eternals* 12A for moderate fantasy violence, horror, sex and a rude gesture. At 12A sexual activity may be briefly and discreetly portrayed. There is a single scene of sex in the film in which one character is lying on top of another, with some kissing and a woman's cleavage visible. However this is brief and discreet in line with our Classification Guidelines and so is not strong enough to require a 15 rating.

**2** Squid Game (15)

### Accountability - Feedback from the public

In addition to complaints about our classification decisions, we received a further 76 complaints following the publication of our language research.

All of these were from members of the public and religious organisations and focused on how we classify bad language at the U and PG levels. In 2021, and in line with the launch of our research findings, we published a language guide for parents to add some further clarity as to which

terms may appear at a given rating. This achieved some media interest, with some reports emphasising in particular the allowance for terms such as 'God' and 'Jesus Christ' at PG.

Our research has consistently shown that the majority of people in the UK find the use of terms such as 'God' or 'Jesus Christ' to be very mild.

Accordingly, we allow the use of these phrases in our Classification Guidelines at even the lowest

categories, although their use at U should be infrequent.

We of course recognise that individual viewers will have their own view of film content and this is why we provide ratings info to inform viewers of a film's content ahead of time. The purpose of this information is to assist parents in particular in making informed decisions about whether a film is likely to be suitable for their children.



3 Eternals (12A)

### Accountability - Education

### **Education**

With the education of children and young people across the UK continuing to be disrupted in 2021, our Education Team created and prioritised flexible and scalable projects that educators could deliver both online and in traditional settings.

### Creating resources for the classroom and online

In April, we launched our new primary PSHE resource for Key Stage 1 learners. The PSHE Association has accredited the resource, which supports teachers to deliver the statutory Relationships and Sex Education (RSE) curriculum in England. The resource facilitates the delivery of two lessons that aim to introduce the youngest learners to the concept of age ratings and equip

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them with strategies to stay safe when viewing content online. Our resource was downloaded 791 times by the end of 2021.

To support the launch of the Key Stage 1 resource, we launched a national schools competition for teachers to send in pupils' 'Symbol Superheroes' that they designed and created as part of the lesson plan. We had so many brilliant entries that we announced two schools as joint winners.

Later in the year we launched our new secondary PSHE resource for Key Stage 4 students. The PSHE Association also accredited this resource, which similarly enables teachers to deliver the RSE curriculum in England. We centred the resource around the issue of mental health: it aims to get young people to think critically about mental health representation in film and TV series, how media content can affect one's own wellbeing and how representation can affect people's attitudes towards those living with mental health conditions. Over 900 teachers downloaded the resource in 2021.

We created a wealth of curriculumfocused resources for GCSE and A-Level film and media students, featuring films such as *Pride*, *Skyfall*, Wadjda and Zootropolis. We also created five new, interactive Rate a Trailer resources for secondary school students including films such as Black Widow, Censor and Cruella. The Rate a Trailer resource also sits on our children's website, cbbfc. In 2021, we created five new trailers aimed at younger children, including trailers for films such as Peter Rabbit 2 and Tom & Jerry: The Movie.

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 200 schools across the country in 2021.

### Outreach

Speaking directly to young people about our role continues to be of utmost importance for the Education team, whose outreach work remained

an online offering throughout the year. We engaged with Key Stage 3 and 4 students, those in Further Education, Higher Education and young people studying on specialist film and media courses. Across 2021, we spoke directly to over 650 young people from all four nations of the UK.

Adapted versions of our online talks for primary and secondary learners are available online and have been viewed over 800 times throughout

As part of our commitment to ensure that our age ratings reflect the views of young people across the UK, we launched our annual student survey in September 2021. The survey asks teenagers to tell us about their thoughts on our age ratings, ratings online and harmful content, so that we can feed these findings back into our wider classification work.

### **Partners**

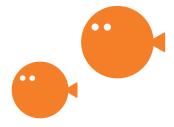
Throughout 2021, we continued to work with partner organisations, including the BFI, Cinemagic and Into Film, to engage with young people about our work. Although key annual events such as the Cinemagic Film Festival and BFI Academies were once again unable to go ahead as live events, we ensured that we continued to engage with young people participating in these events by hosting interactive virtual talks about our work. And as part of our wider outreach work with the film and TV industry, we recorded a presentation for The Children's Media Conference 2021.













### **Accountability - Youth Panel**

### **Youth Panel**



To build on our work engaging directly with young people, we launched our new Youth Panel in 2021. The Youth Panel comprises fourteen young people from across the UK, aged between 16 and 19 years, and features diverse representation including from the LGBTQ+ and neurodivergent communities.

Having a Youth Panel enables us to ensure that we are representing the voice of young people in all areas of our work, including classification, policy and communications. By inviting our Youth Panel members to input into and inform key projects, we continue to ensure that our work not only reflects their voice but speaks directly to youth audiences.

In 2021, our Youth Panel met five times, including once at an in-person event at our offices. Areas of focus included mental health representation in films and TV content, our presence online and a careers workshop with guest speakers from across the media industry.

Since our first meeting in April 2021, our Youth Panel members have been busy creating a range of resources, including Film Diaries, and a social media campaign called the 'Boredom Buster' challenge that reached over 35,000 people when we ran it throughout the school summer holidays.

Inspired by our mental health session, members of the Youth Panel recorded themselves responding to questions relating to mental health and these videos feature in our Key Stage 4 PSHE resource. A panellist also made an appearance alongside David Austin on Mick Coyle's Mental Health Monday podcast.

Going forward, we will continue to work closely with our Youth Panel and hope they will provide further feedback on key classification issues, representing the youth voice and ensuring that we are meeting the needs of young people across the UK.



Choosing what my favourite part of being in the BBFC Youth Panel is difficult. From getting the amazing opportunity to speak on the podcast Mental Health Mondays to thinking of marketing ideas based on summer holidays and travel, there's been so much. My favourite session so far was the Industry Day session, where we had the chance to listen to three people involved in the film industry. I can't thank the BBFC enough for all the great opportunities they've given me. I joined the panel because I was interested in films, but the panel has also given me an insight into so many different areas, such as marketing, which I really appreciate. Megan, Belfast



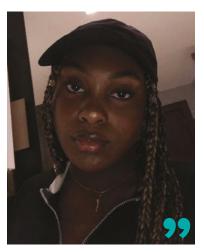






Part of the reason I wanted to join the BBFC Youth Panel in the first place was to have an environment where the voices of young people interested in film would be heard and appreciated. Since joining, I've been incredibly lucky to be able to gain insight from a series of guest speakers that have offered invaluable insight into the film industry as a whole. The first inperson meeting definitely has to be my favourite session thus far, and the 'World Cinema Map' has been an exciting idea that I most enjoyed contributing to.

Mercy, London

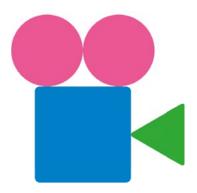




What I loved most about my time so far on the BBFC Youth Panel was understanding the importance that we have on film decision-making! I think that it is utterly imperative for young people to be leading the narrative on issues that directly affect them, and being able to have this influence on ratings is something I think is superimportant. I also loved writing my BBFC Film Diary, and I was very grateful for the BBFC to provide me with a platform to enthuse about cinema!

Shivam, London





66

I joined the BBFC Youth Panel because I love film, and I love to generate and exchange my thoughts and ideas with others all about the creative arts. Through the Youth Panel I have met a lot of amazing, creative human beings that also love to discuss film and the creative processes behind productions. I love to chat with people about everything movierelated and I hope to continue to engage and participate in great conversations about film and media. I loved meeting everyone in Soho, London in the BBFC offices and I enjoyed further pursuing my passion and enthusiasm for the creative arts. The discussions that came from the sessions were brilliant and it was an experience I'll never forget.

Aaron, Rhyl





When I was given the opportunity to become a BBFC Youth Panel member I was so eager for my curiosity for the film industry to flourish and be fed inspiration. I'm so glad to say that it has! Over the past year I've become aware of just how important content guidance is in the digital era, especially for young people. I have developed a wider knowledge of the film industry as a whole through engaging meetings with distributors, journalists, directors and more. As a collective panel we have managed to come together and collaborate on different projects for the BBFC as well as share our thoughts on the priorities and feelings of young people. 2022 has even more in store and I'm so excited to continue to contribute as a panel member for the BBFC. Michael. Renfrew

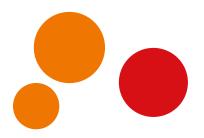




Being a part of the Youth Panel this year has been particularly interesting as we've been asked to help shape classification systems at a time when all our viewing habits have been so altered by lockdown. Therefore, it's provided a fantastic opportunity to reflect on how much of an impact the pandemic has had on myself and those around me, as we've discussed films that came out over that period, thought about people's switch to streaming and I've written a blog about U-certificate films that was inspired by things I was viewing while everyone was stuck at home.

William, Cumbria





### **Accountability - Research**

In 2021, we published two key pieces of research to inform our classification policy. In March 2021, we released research outlining people's opinions of the use of strong and very strong language at the 12A and 15 categories. Some key findings were that the use of strong language has increased among people in the UK over the last five years. Nevertheless, we still consider the environment in

which strong language is used and its potential to cause offence when used inappropriately, frequently, or aggressively. People also told us that they are concerned that young people are overexposed to swearing, including strong language at 12A. Very strong language ('c\*\*t') retains an innate shock value, and for some remains the last taboo. While it can occur in a variety of contexts, including comic and colloquial, it

possesses a particularly distressing potency when used towards women. We will therefore continue to be vigilant in considering the contextual justification for when we will permit very strong language at 15, and where the context or frequency requires an 18 classification. Overall, people thought that we were getting it right when it comes to the use of strong and very strong language at the 12A and 15 categories.

### Accountability - Research

Towards the end of the year, we commissioned research into racism and discrimination in films and TV series, asking people, including those who have been directly affected, their views on the classification of such scenes, in both modern and older content. We found that people don't think older films and TV shows necessarily need higher age ratings, but they want to be warned about potentially offensive words or portrayals. When it comes to a current setting, the findings showed the 'n-word' should not be classified lower than 12A/12 unless there is very clear and strong educational value, for example, in a documentary with strong appeal to younger audiences.

We also ran a number of consumer polls throughout 2021. In May, we commissioned research into parents' expectations for age ratings on VOD and streaming services that showed that 90% wanted ratings to be consistent between cinema, DVD and VOD/streaming. When the poll presented parents with choices between the BBFC rating and an alternate rating assigned by another European regulator, the overwhelming majority (74-94%) agreed that our rating was more appropriate. In the same month, we also asked teens what they missed most during lockdown. Going to the cinema came out on top, with the vast majority saying they couldn't wait to head back to the big screen.

In September, to tie into the launch of our new PSHE resource, we conducted a poll with young people to find out the three biggest mental health concerns for teens. They identified anxiety, stress and depression, and two thirds said they want appropriate warnings on films and TV series to help them make more informed viewing decisions.

### **Accountability - Enforcement**

The Video Recordings Act 1984 requires that each video work supplied on DVD, Blu-ray or any other physical format in

the UK be classified by the BBFC, unless it is exempt from classification.

We assist Trading Standards
Officers and the police by providing
Certificates of Evidence as to the
classification status of seized works.

### **BBFC** non-statutory services

We have worked extensively with the home entertainment industry since 2008 to extend the reach of our classification services beyond our statutory remit under the Video Recordings Act (VRA) in order to support the growing Video on Demand (VOD) and streaming market in the UK.

These voluntary partnerships help UK families choose content safely using the same trusted age-labelling system familiar to them from cinema, DVD and Blu-ray. This includes the use of our ratings on film or episodic content across leading VOD and streaming services including Amazon Prime Video, Apple TV+, Netflix, Sky Store and 23 others.

With cinemas closed between January and May, the widespread adoption of our easy-to-use digitalonly classification service and VOD licensing system allowed the industry to adjust its release strategies for certain titles, forgoing the cinema to release directly to VOD and streaming services at short notice. When cinemas reopened, the industry continued to use these services to support their testing of new release models such as day-and-date releases, or reduced cinema-to-online release windows.

This meant that content such as Godzilla Vs. Kong debuted in the UK as a Premium VOD exclusive before cinemas reopened. Similarly, The Mitchells Vs. The Machines, a new family animation from the acclaimed team behind **Spider-Man: Into The** Spider-Verse, bypassed UK cinemas to debut on Netflix. The Irish animation Wolfwalkers and the crime film **Cherry** both debuted exclusively on Apple TV+ and the 25th instalment of the James Bond franchise No Time to Die was released as a VOD rental in November after a truncated 45-day exclusive theatrical engagement. All of these online releases carried recognisable BBFC age ratings and

ratings info, ensuring that parents and families were confident when pressing play.

### Digital classification and licensing services

We use a licensing programme to provide access to, and ensure proper use of, our age ratings on VOD and streaming services.

Our licensing programme allows licensed VOD and streaming services to display any BBFC age rating that we have issued for use in the home (and the accompanying short and long ratings info, and BBFC rating symbols) online.

This enables their customers to make the same safe viewing choices online that they can when in the cinema or watching DVDs or Blu-rays. In 2021, 27 companies were under licence, which accounts for 33 consumer VOD and streaming services, brands and listing services. This number was consistent with 2020, and up from 21 licensed companies in 2019.

2021 marked Netflix's tenth year in the UK. In that time, the streaming service has licensed the use of existing BBFC ratings and established an industry precedent when it began submitting its original content to us for classification in 2012.

Last year, Netflix became the first UK subscription streaming service to reach 100% coverage of our age ratings across all content. It also set a gold standard in VOD age-labelling best practice through its use of our rating symbols and short ratings info, and through integration with its parental controls.

This was made possible through our innovative self-rating partnership that began as a pilot in 2019 and entered its substantive on-going phase in 2021 that will ensure that Netflix will continue to display high-quality trusted BBFC age ratings across its UK content offering for years to come.

We are continuing our outreach with other large streaming services available in the UK to explore where similar working relationships can enhance their content age labelling.

Our consumer polling in 2021 showed that nine in ten parents think that VOD and streaming services should display the same age ratings as cinema and DVD, and that 75% of parents were concerned or angry at the prospect of these services using non-UK age ratings.

We help the industry address this demand via a number of products and services that ensure that as much content as possible has a BBFC rating for use on VOD and streaming services.

We do this using three methods: our ratings that we issue from our in-house classification of content released on physical media under the VRA for use online; our in-house digital-only ratings services that we have designed for content either debuting on, or being made available

exclusively for, online services; and our self-rating partnership with Netflix that also generates official BBFC ratings.

Throughout 2021, we issued 17,673 new BBFC classifications through these methods, which equated to 811,178 minutes of content.

We continue to engage closely with content distributors and online services to ensure that our products and services remain effective for voluntary classification. In 2021, we continued to explore whether and how we might use Artificial Intelligence (AI) to support our compliance processes. We are excited to be building on this exploratory work in 2022.

### Music videos

Since 2015, we have worked with the major UK record labels to extend the use of our classification framework to music videos that they make available online. These voluntary partnerships sit outside our statutory remit, and allow parents to understand more about the suitability of music videos for their children.

Under the agreement, the music industry can make new short-form music videos from UK-signed artists available on YouTube and other online services with official BBFC age ratings.

During 2021, we classified 104 new-release music videos for online use. This was up by 96% from 53 in 2020. In the last 12 months we classified one online music video at PG, 41 at 12 and 62 at 15. We didn't classify any at U or 18.

We expect the volume of content at U and PG 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 them to be unsuitable for viewers under 12.

We continue to evolve our services to make it as easy as possible for the music industry to support the classification of online music videos via continued participation in this scheme.

### **Mobile Network Operators**

During 2021, on a best-practice, voluntary basis, we continued to regulate commercial and internet content delivered by the UK's Mobile Network Operators (MNOs) under our Classification Framework. which defines content unsuitable for customers under the age of 18. We also maintained an additional Classification Framework specifically for EE network customers who wish to set filter levels to 'Strict'. This Framework outlines content that is unsuitable for children under the age of 12 and we base it on our Classification Guidelines at PG. 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 2021, we adjudicated on 97 websites. These requests came from website owners, people in the UK and the MNOs themselves. Requests for adjudications came from a wide range of sites, including those that advertise dating services for adults; an online library of audiobooks, including erotica; and online retailers specialising in selling Cannabidiol products, outdoor goods and weapons intended for use within historical reenactment roleplay.

We found that MNOs had correctly placed 33 websites we adjudicated on behind adult filters. These included: a survival website that promotes and encourages the use of knives and other weapons; websites containing explict pornographic material; illegal video streaming sites containing Japanese anime content, some of which we had already classified 18; a website for a UK-based Christian campaign group featuring material that could be interpreted as encouraging harmful homophobic attitudes, and a blog site focusing on the issue of immigration and containing content that could be perceived as encouraging discriminatory anti-Muslim sentiment.

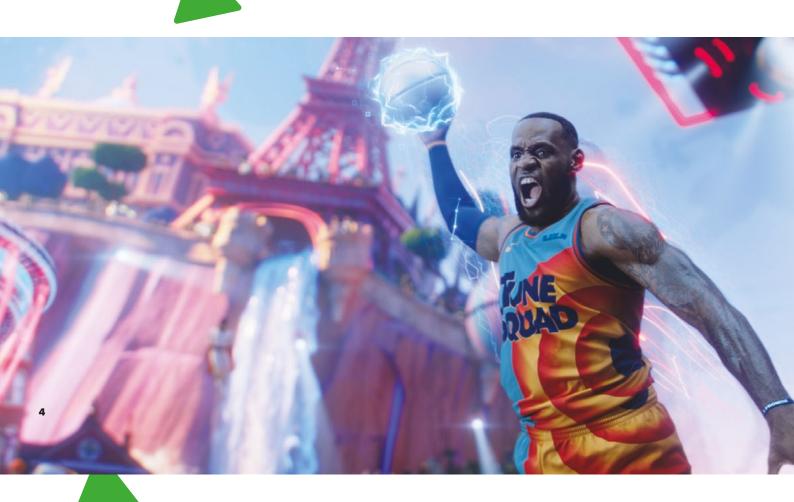
Of the total number of adjudications, we found that MNOs had underblocked 3 websites. These were: a website offering a live video chat service with an emphasis on connecting strangers for 'indulging fantasies'; a forum intended for use by those experiencing suicide ideation; and a website containing pornographic material.

Across the year, we found that MNOs had overblocked 61 websites. These included: retail websites for a range of products including kitchen knives clearly intended for use within the home, sheds and camping equipment, and a supplier of a range of film stills and posters; a fan site for horror film enthusiasts; a membership sign-in page for a website that encourages people of all religions and beliefs to connect and share learning with one another; a website for a human rights charity; a self-help resource site for those recovering from addiction issues; and a careers advice website for those in the dance industry.

We also considered 97 adjudications under the EE 'Strict' Classification Framework. We determined 49 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 ten sites.

The full list of adjudications is available on our website.





**4** Space Jam: A New Legacy (U)



### **U** Universal

The U classification, which stands for 'Universal', is a category we assign to content suitable for audiences aged four years and over. Although U is the lowest classification, the category still allows for issues we may need to consider. Our guidelines state that films at U 'should be within a positive framework and should offer reassuring counterbalances to any violence, threat or horror'. Other elements we consider include bad language, sex references, rude humour, upsetting scenes and dangerous behaviour, as well as wider aspects such as theme and tone.

Violence is a common issue at the most junior category and one that we carefully consider. At U, violence should generally be very mild, although we may be able to accept mild violence if it is justified by context - for example, if it is comedic, animated, or wholly unrealistic. The animated fantasy Luca follows two young sea monsters who take human form on land and attempt to spend the summer together in a small Italian town. The film contains a few moments of violence, including a sequence in which a group of bullies pin Luca's friend against a wall and punch him in the stomach before Luca intervenes. A harpoon appears in the sequence, first thrown past Luca, and then brandished by him

as a warning for the bullies to let his friend go. As children are unlikely to be able to find such a weapon and as, in the film, no character uses it to injure someone, the U category could contain the moment. The violence and threat are brief and undetailed and do not result in injury, the bullies are unlikeable characters and the film does not condone their behaviour, and the sequence focuses on the humour, defiance and bravery of Luca and his friend. We therefore classified *Luca* U for very mild violence, threat and language.

Fantasy settings are a common mitigator for violence at U. Space Jam: A New Legacy is a fantasy adventure in which NBA star LeBron James is transported into a virtual world in which he must team up with Bugs Bunny and other Looney Tunes characters to compete in a basketball game. There are several scenes of very mild comic slapstick in which characters are kicked, struck with objects and chased by fantastical creatures. As the film always counterbalances the violence with comedy and a fantastical setting, we deemed it unlikely to upset or disturb young children or confound parental expectations at U. We classified Space Jam: A New Legacy U for very mild slapstick 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. The outcome should be reassuring.' In Paw Patrol: The Movie, a film adaptation of a popular children's television series about a canine emergency-response team, there are multiple instances of very mild threat in which characters are regularly scared or in danger. This includes a scene in which a team member is trapped in a falling skyscraper. Although the film does not mitigate all of its moments of threat by comedy, these moments are relatively brief and fantastical in nature and have positive and reassuring outcomes. We therefore classified Paw Patrol: The Movie U for very mild threat, rude humour and upsetting scenes.

Although scenes of threat at U will typically be very mild, our guidelines allow for brief moments of slightly stronger, but still mild, threat at U, if justified by context. Even Mice **Belong in Heaven** is a stop-motion animated drama in which a mouse and a fox befriend each other in heaven after dying in an accident. The film includes scenes in which foxes chase and attack mice, as well as each other. These include moments in which a mild mannered fox is ridiculed for his temperament and encouraged to act more aggressively. Although some of these



**5** Luca (U)



### **U** Universal



6 Paw Patrol: The Movie (U)

moments are quite scary, the film doesn't prolong them, and it clearly criticises bullying and violence. The film handles its theme of death and grief sensitively and contains positive messages arising from the more emotionally challenging moments. We described the scarier, more intense moments as 'mild threat' rather than 'very mild threat' in the ratings info, and classified the film U accordingly.

Not all films we have classified U are aimed at, or likely to appeal to, young children. One such example is The Witches of the Orient, a sports documentary charting Japan's female Olympic volleyball team's success in the 1964 Tokyo Games. It contains an animated sequence in which a woman turns into a witch and her head detaches from her body. There is also brief real archival footage of a war-torn city, and a large plume of smoke from an atomic explosion. Although these images may be upsetting, they are isolated and undetailed and the archive footage does not dwell on the atrocities of war. As these moments are therefore unlikely to cause undue anxiety or distress, we classified The Witches of the Orient U for very mild threat and brief war footage.

Another film to receive a U classification despite having primarily adult appeal is the French drama **Petite Maman**. It follows a young girl dealing with the death of her grandmother who finds solace and kinship with a strangely familiar girl living nearby. The film raised very few classification issues, with only a

passing reference to a murder as the two girls try to create a play together, and a scene in which a man's daughter chastises him for smoking a cigarette. Occasional references to bereavement and the wider theme of grief pervade the narrative, yet do not materialise into anything overtly upsetting. We therefore classified **Petite Maman** U for very mild references to bereavement.

Bad language continues to be a primary issue of concern to people across the UK – particularly parents at the most junior level. At U, our Classification Guidelines state that there may be 'infrequent use only of very mild bad language'. We had classified the animated comedy adventure The Croods 2: A New Age U for its theatrical release in 2020. However, in 2021, the value-added material submitted for inclusion on the film's home media release included an audio commentary track that featured three uses of mild bad language. This duly resulted in us classifying the

commentary PG, so the distributor requested cuts to obtain their preferred U classification. Following the removal of the terms 'crappy', 'douchey' and 'pissed', we classified the commentary U.

A film raising a similar classification issue was the animated feature Maya The Bee: The Golden Orb, an animated adventure sequel in which a bee and her friend get caught up in an unexpected mission to transport an egg to safety. We initially classified the film PG due to a use of mild bad language ('crap'), but the distributor chose to remove the PG-level word to achieve their preferred U rating, in line with the two previous instalments of the franchise. Once the distributor made the required change, we classified the film U for very mild threat, violence and rude humour.

The issue of rude humour is one we take into account when classifying material for a junior audience. Before submitting it for formal classification,



**7** Petite Maman (U)



### **U** Universal



8 The Witches of the Orient (U)

the distributor of the animated fantasy comedy sequel *Hotel* Transylvania: Transformania sought classification advice for the trailer in the hopes of obtaining a U rating. We may classify trailers more restrictively than features because of the unbidden context in which they appear: whereas audiences can check our rating and ratings info for a feature prior to viewing it, people cannot know in advance the trailers that will play before a film in the cinema. Content that may be suitable at a given category in the wider context of a feature may have more impact in the sudden, unbidden context of a trailer. The first trailer submitted for advice included a sequence in which a group of fantastical characters morph into humans when a magic object touches them. While most of these transformations were unproblematic, one included comic nudity in which an 'invisible man' became visible again, with a full-screen close-up on his materialising buttocks. A subsequent shot implied that the man quickly covers his genitals to stop others seeing him nude. We advised the distributor that this trailer would likely receive a PG rating in this edit, but that they could achieve their requested U by removing these shots. When they submitted the trailer for formal classification, they had made the advised changes and we classified it U, accordingly.

At U, our guidelines state that there may only be 'very mild sexual behaviour (for example, kissing) and references to such behaviour'. In 2021, we received a new submission of the 1944 comedy *Tawny Pipit*, in which the residents of a small village band together to protect the nest of a rare bird from intruders and thieves. We first classified the film in 1944 for theatrical release, and then again in 1997 for video release. As these previous releases predate the introduction of our ratings info. the 2021 submission is the first time we have assigned the film this information. As it contains occasional scenes in which the protagonists kiss, as well as moments of very mild innuendo, Tawny Pipit retained its established U rating and we gave it the ratings info of very mild sex references and threat.







**9** Raya and the Last Dragon (PG)







### **PG Parental Guidance**



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

The Addams Family 2 is an animated comedy sequel in which a family of ghouls try to reconnect with one another by taking a road trip. Threatening scenes include the family being chased by, and fighting off, a giant creature in brief but intense sequences that may frighten very young children. However, we take into account the known quantity of franchises in which the tone and style are likely to be familiar to the audience. In keeping with the previous film, this sequel breaks up

these scenes by humorous antics from the fantastically macabre family, offering reassuring outcomes so they do not exceed a 'mild' level. We classified *The Addams Family 2* PG for mild comic threat, violence, rude humour and dangerous behaviour.

Mild threat is also the defining classification issue in the theatrical release of another animated adventure about an extraordinary family. Encanto is a musical fantasy that tells the story of Mirabel Madrigal, who resolves to save her magical family from a sinister curse attempting to destroy their ancestral home. Scary scenes are brief and regularly punctuated with comedy and song, and would be suitable for even the youngest viewers. However, the theatrical release includes a short film preceding the main feature that contains moments

of mild threat that ultimately exceed what we allow within our guidelines at U. The short, entitled *Far From the Tree*, introduces an overadventurous baby racoon who learns caution when she repeatedly strays too far from home. In one particular scene, a snarling jackal chases her and then pounces and bites her, resulting in a brief sight of blood. Although the outcome is reassuring, the visible injury heightens this scary moment. We therefore classified the theatrical release of *Encanto* PG, with the ratings info of mild threat.

**10** The Addams Family 2 (PG)

Another recurring issue at PG is violence. Several scenes of mild violence occur in Raya and the Last Dragon, an animated fantasy adventure in which a warrior goes in search of a magical dragon that can unite her kingdom. Fight scenes involve martial arts choreography, including punches, kicks, and brief use of bladed weaponry. There is also a scene in which a villainous character strikes a dragon in the throat with an arrow, but this occurs off-screen without any visible injuries. Although the dragon appears to be harmed, this film swiftly reveals this not to be the case. The reassuring outcome and absence of stronger detail meant these sequences were within our guidelines at PG. We classified the film accordingly, with the ratings info highlighting the mild violence and threat.



**11** Encanto (PG)



### **PG Parental Guidance**



**12** The Mating Game (PG)

Sometimes the violence that we see at PG is real, which was the case in episodes of David Attenborough's BBC natural history series *The Mating Game*. In one episode, large male sea lions slam and bite each other while fighting for territories and potential mates, leaving some of the animals with bloody wounds. The presence of injury detail added impact to violence and meant the action exceeded what we permit at U. We therefore classified the episode PG for mild natural world violence and injury detail.

At PG, an issue of concern for many parents is bad language. The Boss Baby 2: Family Business is a US animated seguel in which Templeton brothers Ted and Tim find another familial tie working for Baby Corp. The film contains use of mild bad language ('crap') that necessitated a PG rating, in addition to very mild terms that our guidelines would permit at U, including 'butt', 'heck' and 'God'. There is also comic wordplay using the term 'frittata' in place of stronger language. Other classification issues include mild violence, such as scenes in which baby ninjas attack other babies using swords and throwing stars. The slapstick element of some

confrontations – such as babies shoving their fingers up the noses of others – helped to mitigate the violence, and we therefore classified the film PG for mild bad language, violence and threat.

In the Heights is a US musical drama, based on the theatre production of the same name, in which a New York City bodega owner dreams of a better life in the Dominican Republic. As well as mild bad language ('skank', 'shit' and 'ass'), the film features occasional mild sex references. For example, there is a scene in which a woman suggests a room smells of 'sex and cheap perfume' after she catches her boyfriend in bed with someone else. Other scenes contain very brief visual and verbal references

to condoms, innuendo, as well as a man inviting a woman to 'get freaky', promising to 'drive [her] wild all night'. The film's liveliness and affirming comedy add further mitigation to these undetailed remarks. We duly classified *In the Heights* PG for mild bad language and sex references.

The 1942 Hollywood drama *Now, Voyager*, starring Bette Davis and Paul Henreid, saw a digitally restored cinematic re-release in 2021. The film is a romance in which a woman with an unhappy past falls in love with a married man whom she meets while on a cruise. We originally classified the film A in 1942, and then PG on video in 1983, before reclassifying a newer theatrical release U in 2007, for



13 Boss Baby 2: Family Business (PG)



### **PG Parental Guidance**



**14** Ron's Gone Wrong (PG)

very mild sex references. However, under our current guidelines, the existing U classification was no longer reasonable or defensible. At U, we permit only very mild sexual behaviour, such as kissing, and references to such behaviour. At various points in the film we see a woman kissing a man after they begin an extramarital affair, and there are verbal references to 'making love'. We therefore reclassified *Now, Voyager* PG for mild sex references.

Rude humour is a common feature of comedy films and TV shows at U and PG. The animated comedy adventure Ron's Gone Wrong follows a young boy who finds friendship in a mini-robot device but must deal with its defective qualities that wreak havoc across the neighbourhood. Several scenes of mild rude humour occur, including a repeated 'poop' gag involving a doctored viral video of a robot's bottom excreting a student. The film's narrative clearly does not condone cyberbullying, and carries accessible messages for children about the inappropriate and hurtful nature of such behaviour. We classified the film PG for mild rude humour, threat and bullying.

Scenes of bullying also occur in the comedy drama *H* is for Happiness, but a more prominent classification issue in the film is dangerous behaviour. The narrative follows Candice, a 12-year-old girl who tries to help reconcile her grieving family following the death of her baby

sister from Sudden Infant Death Syndrome (SIDS). In one scene, she jumps into the sea in the misplaced assumption that rescuing her will bring her father and uncle back together. However, her actions go badly wrong and Candice almost drowns, experiencing a vision of her dead sister urging her to act and save herself. She escapes thanks to an inflatable bra her friend invented, and in voiceover she comments in deadpan fashion on the abysmal results of her plan. At PG our guidelines state that 'situations where characters are in danger should not be prolonged or intense. Fantasy settings and comedy may be mitigating factors.' The whimsical and stylised nature of this sequence places emphasis on comedy rather than disturbing detail, with Candice's bra comically propelling her out of the water to safety. We classified H is for Happiness PG for dangerous behaviour, bereavement theme, language and discrimination.

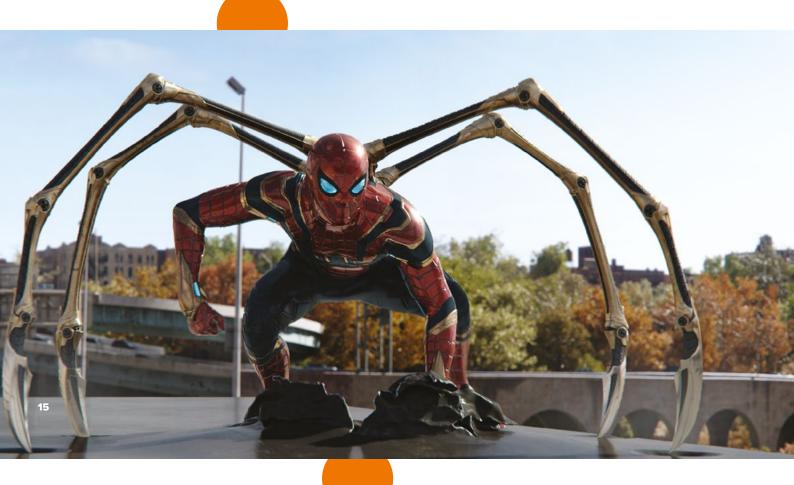
As with the theme of grief and references to SIDS in *H is for Happiness*, sometimes quite challenging and emotionally complex material can exist in films that receive a PG certificate. A case in point is *Little Girl*, a French-language documentary about an eight-year-old, Sasha, who is diagnosed with gender dysphoria. There are scenes of emotional upset in which Sasha and her mother become tearful and distressed upon recalling traumatic instances of transphobia that students at school or her ballet

teacher enacted. The film addresses the theme of discrimination in a sensitive manner for younger audiences, clearly disapproving of derogatory attitudes, which our guidelines say is appropriate at PG.

Upsetting scenes are also the main classification issue in *Gunda*, a Norwegian-US documentary following a pig and her litter of newborn piglets. The film concludes with a scene in which there is prolonged focus on the apparent distress of the pig after her piglets are taken away from her. The ultimate fate of the piglets is not revealed on-screen, but the duration of the sequence is potentially distressing for very young children. We therefore classified *Gunda* PG for upsetting scenes.

There are brief verbal references to drugs in the musical performance **Bob Dylan: The 30th Anniversary** Concert Celebration, re-released for home entertainment in 2021. Our guidelines at PG state that 'references to illegal drugs or drug misuse must be innocuous or carry a suitable anti-drug message'. During the concert, there are songs containing lyrics which refer to 'amphetamines' and being 'stoned'; however, the film gives no further visual or verbal detail. We therefore classified the concert PG for infrequent drug references and references to discrimination and abuse.





**15** Spider-Man: No Way Home (12A)



We assign the 12A category to theatrical films that are suitable for those aged 12 and over. An adult may take a younger child if, in their judgement, the film is suitable for that particular child. In such circumstances, responsibility for allowing a child under 12 to view the film lies with the accompanying adult. The 12 classification is the equivalent category for home entertainment and online content, and no one under 12 may buy or rent a DVD or Blu-ray classified 12.

2021 saw a number of action blockbusters submitted to us with a 12A category request, which is a helpful indicator of the audience that the distributor is hoping to reach. Violence is often a category-defining issue for these films. Our Classification Guidelines at 12A/12 allow for the depiction of moderate violence. The fantasy action-adventure Spider-Man: No Way Home was one such example. The film sees the eponymous hero's life thrown into turmoil after another character exposes his identity, and his attempt to remedy this inadvertently unleashes a host of villains. Superpowered characters battle with fantastical powers, but some scenes also feature sustained fistfights that include stabbings and heavy blows. However, the violence lacks stronger detail and focus on injuries, and exists within a

well-known franchise, with precedent in previous instalments. We therefore classified the film 12A for moderate violence and threat.

Another action-packed adventure we classified in 2021 was *Black Widow*, in which superhero Natasha Romanov confronts her dark past as a deadly assassin. During intense fight scenes people use bladed weapons which result in occasional stabbings. There are also shootings, sometimes resulting in brief sight of blood. At 12A scenes of violence should not feature an emphasis on blood or injury detail; accordingly, we classified *Black Widow* 12A for moderate violence and injury detail.

Our guidelines at 12A/12 do allow for occasional gory moments. The Tomorrow War is a sci-fi action drama that Amazon Prime Video released online in 2021. The film follows a man who is conscripted to fight in a future war against an alien species. During a prolonged sequence, the man and his father battle an alien creature that gushes blood, loses a limb and begins to melt as it is stabbed, slashed, shot and injected with a chemical, before falling to its death. When making classification decisions we consider the context in which the content presents an issue. In the case of The Tomorrow War, the sci-fi aspects of the scene, with the

gore centred on an alien rather than a human, sufficiently distanced it from real-world violence, and the action and dialogue between the father and son alleviated some of the scene's intensity. We classified the film 12 for moderate violence, gore, threat, horror and infrequent strong violence.

In the action thriller **Snake Eyes:** G. I. Joe Origins, a young man plays both sides of a clan rivalry as he seeks to avenge his father's death. We classified the film 12A, and it contains scenes of moderate violence featuring heavy punches, the use of a chain to choke someone and fights involving bladed weapons. However, such images also meant we classified some of the film's theatrical trailers 15 in line with our policy around classifying trailers more cautiously. Since the film fully contextualised these moments of violence, they were less intense and we could therefore accept them within our guidelines at 12A/12.

Also viewed for formal classification in 2021 was the 25th instalment of the James Bond franchise, *No Time to Die*, in which the former secret agent comes out of retirement when a villain threatens to unleash an advanced biochemical weapon on the world. The distributor had first submitted the film to us for advice, a service we offer in which distributors



**16** Cruella (12A)







**17** The Rescue (12A)

can submit a film, including unfinished 'rough cuts', to find out if they are on course to achieve their desired rating or if they want to make changes to reach a certain rating. We informed the distributor that we did not require any changes to **No Time to Die** to achieve a 12A. When the film was formally submitted, we classified it 12A for moderate violence and infrequent strong language.

2021 also saw a franchise revival in the form of Ghostbusters: Afterlife. In the fantasy adventure, a family moves into their deceased relative's rural home where they learn a frightening secret about the area. There are scenes of threat and horror, including jump scares, ghosts and demonic entities, and a brief gory moment in which a supernatural being tears a man in half, but without bloody detail. At 12A, there may be moderate physical and psychological threat and horror sequences, but they should not be frequent or sustained. The scary moments in Ghostbusters: **Afterlife** feature action and comedy throughout, and although these moments involve child characters, there is an emphasis on their bravery and resourcefulness. For that reason, we classified the film 12A for moderate threat, horror, sex references and implied strong language.

Scenes of moderate threat meant that we classified Cruella, the live-action film inspired by the antagonist from the 1961 feature One **Hundred and One Dalmatians**, two categories higher than the original U-rated animation. The comedy crime drama explores the early days of notorious villain Cruella as she aspires to be a fashion designer. In one scene, villains bind and gag Cruella and set her room on fire as she struggles to free herself. This sequence surpassed our guidelines at PG, where frightening sequences or situations should not be prolonged or intense.

The Rescue is a documentary following the recovery of a youth football team trapped in a flooded cave in 2018. In the film, rescuers battle poor diving conditions, claustrophobic spaces, flooding and other challenges in their efforts to free the children. There is real footage from inside the cave showing the children looking underweight and exhausted along with scenes of flooding caves and tense news reports warning of mounting dangers. Our research has shown that viewers often find 'real world' scenarios are more distressing than those in clearly fantastical contexts. Our guidelines state that although some scenes may be disturbing at 12A/12, the

overall tone should not be. There are many tense sequences, but the threat is mediated by the film's focus on the resourcefulness and bravery of the rescuers. We classified the documentary 12A for moderate threat and bleeped strong language.

Our classification decisions will take into account the theme of a film. Spencer is a drama following Diana, Princess of Wales and the Royal Family gathering for Christmas celebrations. In the film, there are references to Princess Diana's eating disorder and a scene in which she self-harms. As the film doesn't depict either issue in a graphic manner, and as both issues are well-documented in relation to Princess Diana's mental health, the issues are unlikely to confound audience expectations. We classified **Spencer** 12A for eating disorder references, self-harm and infrequent strong language.

When considering theme, our classification decisions depend significantly on the treatment of that theme, and especially the sensitivity of its presentation. The US musical drama *Dear Evan Hansen* tells the story of a boy with social anxiety who is mistaken as being the close friend of a student who has taken his own life. The film shows teenagers dealing with different issues, discussing self-harm, their medication and feelings



of isolation. Despite the difficult subject matter, *Dear Evan Hansen* reinforces positive messages around overcoming difficulties, finding friendship and coping with mental health issues. With this in mind, we classified the film 12A, with our ratings info advising of the mental health theme, suicide references, sex and drug references, and language.

At 12A/12, our Classification Guidelines permit moderate sex references, but say that we are unlikely to accept frequent crude references. We classified the US action comedy Red Notice 12A for moderate violence, sex references and infrequent strong language. The film contains comic one-liners about penises and erections. During one sequence, a character jokes about sending a doctored image to a character's mother in which he is 'mouth-sexing a goat'. We judged the infrequent sex references to be sufficently comic and containable at 12A.

Similarly, at 12A/12, any depiction of sexual activity must be brief and discreet. In the historical romantic drama series *The Pursuit of Love*, episode three shows a woman briefly moaning and writhing while a man kisses her neck. She then disappears out of frame to imply off-screen oral sex. In another British romantic drama, *Last Letter From Your Lover*,



**18** Spencer (12A)

there is a scene of moderate sex featuring some thrusting movements, but no nudity. Although sexual activity is implied, in both cases the sequences are relatively brief and visually discreet, and therefore within our guidelines' allowance for depicting sex at 12A/12.

King Richard is a US drama following the father of tennis stars, Venus and Serena Williams, as he strives to help his daughters achieve their dreams. We classified it 12A for moderate violence, threat, references to racism and infrequent strong language. In the film, the Williams family is conscious of how they are being received within a predominantly white tennis community, and there are also verbal references to racism, including segregation and physical violence. Our guidelines state that depictions of discimination may receive a lower category where discriminatory language and behaviour are implicitly or explicitly criticised, or



**19** King Richard (12A)







**20** Respect (12A)

where the film seeks to challenge discriminatory attitudes. *King Richard* carries positive messages of overcoming prejudice and achieving success that help mitigate the more distressing moments, and so we classified it 12A.

Similarly, the Hindi-language drama 83, which tells the story of the Indian team's triumph in the 1983 Cricket World Cup, contains a scene in which a group of white men direct racist language towards a crowd of Indian cricket supporters. However, the film clearly does not condone racism, and carries inspiring messages about overcoming prejudice and adversity. We classified the film 12A for infrequent strong language, racism and moderate violence.

Scenes of racism and racist language are also present in *Respect*, a biographical drama about soul singer Aretha Franklin. The film also contains brief and discreet scenes implying that Franklin was subjected to sexual abuse as a child, as well as abuse at the hands of different men across her life. Our guidelines state that violence presented in a credible and realistic context, such as

domestic abuse, is likely to receive a more restrictive classification. While such sequences are distressing in *Respect*, the violence and abuse is brief and without strong detail. We therefore classified the film 12A for domestic abuse, racism, sexual abuse references and infrequent strong language.

We have evolved our approach to classification over the years. Widespread consultation with people across the UK and regular revisions to our guidelines and policies inform all our rating decisions. This was evidenced in 2021 with the resubmission, for theatrical re-release, of French romantic drama Jules Et Jim, in which two friends fall for the same woman. We originally classified the film with the now defunct X certificate for its cinema release in 1962, before classifying it PG for theatrical and home entertainment releases in the 1990s. However, we adapt our guidelines as attitudes change, and viewed as a new submission in 2021, sequences of discrimination, moderate bad language and sex references are now in line with our standards at 12A/12.

Forty years after its initial release, Steven Spielberg's classic adventure Raiders of the Lost Ark came in to us for an anniversary re-release. The film follows archaeologist Indiana Jones as he becomes embroiled in a race against time to find the fabled Ark of the Covenant before the Nazis do. We originally classified the film with an A certificate in 1981 and then a PG on video in 1987, which it retained on all subsequent submissions. The film features moderate violence, including fistfights and gun fights, sometimes resulting in notable bloody detail. Scenes of horror also include characters' faces melting when exposed to a supernatural power, an impalement and regular jump scares. We decided the film is now more in line with our guidelines at 12A/12, and reclassified it accordingly, along with sequel **Indiana Jones and the** Last Crusade, which also rose from a PG to a 12A for similar issues.

Another Steven Spielberg film to hit cinemas in 2021 was his new adaptation of the 1957 musical **West Side Story**, which had previously been adapted for film in 1961. Retelling *Romeo and Juliet* through





21 West Side Story (12A)

the prism of 1950s street gangs, Spielberg's version of the musical is markedly grittier, emphasising the violence and racial tensions between the rival gangs of 'Sharks' and 'Jets'. During a scene in the final act, a large group of white men corner and harass a Puerto Rican woman, making racist comments before pushing her to the ground and surrounding her. At 12A, any sexual threat or abusive behaviour must be brief, undetailed, negatively presented and condemned. In the scene, another woman - who portrayed the victim of the attack in the original 1961 film – rescues her and forcefully berates the men for their reprehensible actions. Within this context, we felt the sequence would fit best at 12A and we classified it accordingly, for moderate violence, discrimination, sexual threat and implied strong language.

As well as musicals, we also see a range of category-defining issues in our ongoing work classifying music videos. Among those that received a 12 classification in 2021 was Rag'n'Bone Man's *All You Ever Wanted*, which contained infrequent moderate sex references; *Bounce* by S1mba featuring Tion Wayne and Stay Flee Get Lizzy, for sexualised images, as well as *We're Good*, by Dua Lipa, for drug references.









23 Mortal Kombat (15)

In keeping with recent years, we classified more cinema releases at 15 in 2021 than at any other category. Films classified 15 may include significantly stronger content than films classified 12A and may also deal with more challenging themes and issues. No one under 15 may see a 15 film in a cinema or buy a 15-rated DVD or Blu-ray.

The depiction of violence and resultant injury detail remains a common issue at 15. Mortal Kombat is a US fantasy action film, based on the video game franchise of the same name, in which an MMA fighter joins a team of superpowered warriors battling for Earth's survival in an intergalactic tournament. The film features sequences of intense and occasionally gory action violence, including martial arts fighting, slashings and stabbings with bladed weapons, dismemberment and decapitation. In one scene, a man smashes a villain's head between his mechanical hands, and

in another, a fantastical blade saws a creature in half. Such scenes of bloodshed go well beyond what our guidelines allow at 12A in terms of frequency and visual detail, but the violence does not dwell on the infliction of pain and injury, and the bloodier moments occur mostly in fantastical settings which distance them from recognisable real-world violence. Accordingly, we classified **Mortal Kombat** 15 for strong bloody violence and language.

Comedy is another potential mitigating factor in scenes of strong violence. A comedic tone can lessen the impact of bloody scenes which may otherwise have exceeded our guidelines at 15. We considered the effects of tone and setting when classifying The Suicide Squad, a US superhero action adventure in which a team of dysfunctional antiheroes embark on a dangerous mission to a remote island. The film's frequent scenes of violence include bloody decapitations, stabbings,

impalements, shootings and loss of limbs. A man's throat is slashed, and other people are melted, torn apart, exploded or crushed, often resulting in blood spurts and sight of gory injuries. We determined that the violence was stronger in this film than in 2016's Suicide Squad, but that a lighter tone and a greater emphasis on irreverent dark comedy countered the increase in bloodshed. The Suicide Squad also contains brief sight of a man injecting drugs into his arm. Though the sequence is short, it features a level of detail which goes beyond what we allow at 12A. We therefore classified The Suicide Squad 15 for strong bloody violence, gore, language and brief drug misuse.

Just as a light-hearted, humorous tone can sometimes reduce the impact of violent scenes, a grimmer tone can make them feel stronger. In the case of Tadap, a Hindilanguage drama in which a man's obsessive love for a politician's daughter has fatal consequences, the distributor sought our advice ahead of the film's UK release on whether we were likely to classify it at its preferred rating of 12A. We found that the scenes of violence, including crunchy fight scenes, knife threat and stabbings, in addition to a scene of domestic abuse, went beyond our 12A guidelines. We also determined that the frequency of the violence, coupled with the film's pervasive dark tone, meant that cuts for 12A would not be viable as their extent would have a significantly damaging effect on the film. We therefore classified Tadap



**24** Tadap (15)



15 for strong bloody violence, threat, drug misuse and domestic abuse.

Violence in South Asian films is a frequent factor in their reaching the 15 category. Marakkar: Lion Of The Arabian Sea, which was released in Malayalam, Hindi and Tamil language versions, is a historical war drama, inspired by true events, in which Kunjali Marakkar IV leads India's forces into war against the Portuguese. We found that the film contained an emphasis on injuries and blood in scenes of strong violence, including impalements, a garotting, and attacks with bladed weapons, that we could not accommodate at the 12A category or at the PG category that the distributor requested. Again, we determined that cuts for a lower category would not be viable because of the frequency of the violent scenes. We classified Marakkar: Lion Of The Arabian Sea 15 for strong bloody violence.

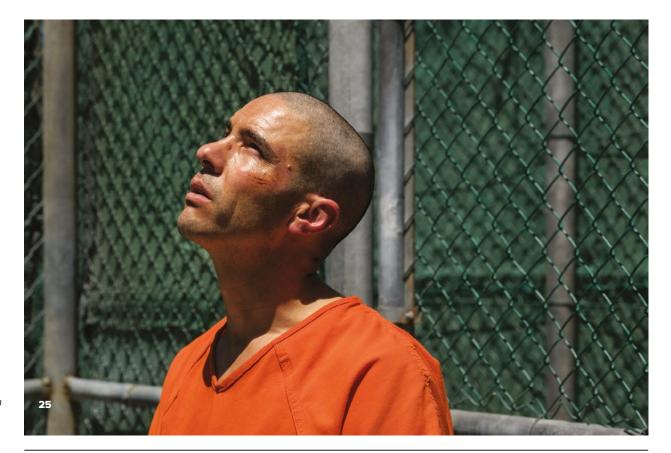
Censor is a British psychological horror film, set during the 1980s, in which a film censor begins to draw parallels between her sister's mysterious disappearance and a horror film that she is examining

at work. The film's scenes of bloody violence include stabbings, impalements and decapitations, resulting in blood spurts and strong wound detail. Some of this violence occurs in brief clips from films from the 'video nasty' era, such as *The* Driller Killer and Nightmares in a Damaged Brain. Although the original films have 18 ratings, we determined that the brevity of these clips and the removal from their original context mitigated the sequences featured in Censor, meaning we could contain them at 15. Censor also features a scene of sexual threat, in which a man makes sexual advances towards a woman and reacts aggressively when she rejects him. Other scenes show men making unwanted sexual comments to a woman, and there are verbal references to sexual violence in films. We classified Censor 15 for strong bloody violence, language and sexual threat.

Sexual violence, threat and harassment require particular consideration in films at the 15 category in terms of how they explore and present these issues. 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.' This challenging issue contributed to our 15 classification of The Mauritanian, a legal drama, based on real events, in which a lawyer investigates the case of a suspected 9/11 terrorist who is imprisoned at Guantanamo Bay. There is strong violence and threat in prolonged flashback scenes involving torture, including partial drowning, force-feeding, painful stress positions, and sensory deprivation. These flashbacks also include a sequence in which a masked female guard straddles the shackled protagonist and subjects him to sexual violence. The sequence is strong and potentially upsetting, but its visual restraint and clear narrative and contextual justification provided sufficient mitigation for a 15 rating. Consequently, we classified **The Mauritanian** 15 for sexual violence, strong threat, violence and language.

Strong or sustained threat is another issue that can play a significant role



**25** The Mauritanian (15)





in a film's 15 classification. In US sci-fi horror sequel A Quiet Place Part II, a family in a post-apocalyptic world seek refuge from the monsters hunting them, but they soon learn that the creatures are not the only threat they face. We classified the film's 2018 predecessor, A Quiet Place, 15 for sustained threat. The same issue arises in the sequel, when giant deadly creatures hunt and attack adults and children. Other human survivors also threaten the heroes, such as in a scene in which a group of people hold a teenage girl at knifepoint and strip her of her belongings and outer clothing. We also determined that this film was bloodier than the previous one. Several scenes show people shooting monsters in their heads, which creates blood spurts and gory injuries and results in sight of monster corpses lying in pools of blood. In another scene, a boy sustains bloody injuries when his leg is caught in a mechanical trap. As a result, we classified A Quiet Place Part II 15 for sustained threat and bloody images.

Another US horror sequel released in 2021 was *The Conjuring: The Devil Made Me Do It*. In this film, a married couple who work as paranormal investigators attempt to prove that a young man charged with murder was demonically possessed when he committed the crime. There are sustained scenes of strong supernatural horror throughout the film, with occasional 'jump scare' moments. Demons possess people – and, in one scene, a corpse

- causing their bodies to contort grotesquely, and evil entities attack frightened people or rush towards the screen. We determined that these scenes would be eligible for a 15 rating. However, we also identified a stronger scene of bloody injury detail, wherein a man is supernaturally compelled to harm himself, which went beyond what our guidelines allow at 15. We classified the film 18 for strong injury detail and horror. At the distributor's request, we suggested changes to the scene in question which would bring it in line with a 15 rating, and, after the distributor had made these changes, we classified The Conjuring: The Devil Made Me Do It 15 for strong threat, horror and violence. The distributor subsequently made the 18-rated uncut version available for the film's home entertainment release.

Sex scenes or sex references can also take a film to 15. This was the case with **Mothering Sunday**, a British romantic drama, set in the aftermath of WWI, in which a maid begins a secret love affair with the son of a wealthy family. The film contains sex scenes featuring nudity and sexual detail. Additionally, there is sight of semen on a bedsheet and a handkerchief. Stronger or more explicit images of sexual activity such as this can often be enough to raise a film's rating to the adult category, but in this case we permitted the images at 15 because of narrative justification and a lack of titillatory intent. The film contains further images of nudity in post-coital scenes, as well as non-sexual nudity during long scenes in which a naked woman walks through the rooms of a large house. We classified Mothering Sunday 15 for strong sex and nudity.

**26** A Quiet Place Part II (15)

Nudity was also a key issue leading to our 15 rating of The French Dispatch, a US comedy drama in which a team of American journalists in France write articles for a weekly magazine. The French Dispatch contains non-sexual full-frontal nudity in scenes in which a naked woman models for an artist. However, the category-defining scene relating to this issue was one of breast nudity in a sexual context, in which a naked woman hand-feeds and kisses a naked man during a romantic encounter. We classified the film 15 for strong language and nudity.

In the case of drug misuse at 15, we take into account contextual factors



**27** The Conjuring: The Devil Made Me Do It (15)



such as any glamorisation, novel instructional detail or the misuse of easily accessible and dangerous substances such as aerosols or solvents. Barb and Star Go to Vista Del Mar is a US comedy film in which two best friends accidentally uncover a villainous plot while on holiday. The film contains scenes in which people smoke marijuana, and in another scene the main characters tear up the dancefloor after accidentally drinking an ecstasy-laced cocktail. We felt that the lack of realism and the intoxicated characters' comically undignified behaviour undercut any potential glamorisation of drugs, and we therefore classified Barb and Star Go to Vista Del Mar 15 for strong sex references and drug misuse.

Another factor which can have a mitigating effect on scenes of drug misuse is a focus on the possible downsides of drugs. **Boiling Point** is a British drama, filmed in one take, in which the head chef of a popular restaurant must wrangle his team on the busiest day of the year. In addition to scenes of marijuana



misuse, in one scene the protagonist snorts cocaine. These sequences do not contain detail that would be novel to 15-year-old viewers, and the film emphasises the negative effect of drug addiction on the character's life and relationships, as well as the emotional distress this causes him. Consequently, we classified *Boiling Point* 15 for strong language and drug misuse.

Bad language is still a classification issue at 15, where our large-scale consultation exercises repeatedly demonstrate that people are concerned about the use of very strong language at this level. *The Nan Movie* is a British comedy film in which a young man tricks his grandmother, a cranky pensioner, into visiting her estranged sister. Although the distributor submitted the film in 2021, it was released in



**29** The French Dispatch (15)

28 Mothering

Sunday (15)



**30** The Nan Movie (15)

2022. The film contains several comic sequences in which a sign is partially obscured to leave letters spelling out very strong language ('c\*\*t'). Since these uses of very strong language are not directed from one person to another, and since the film doesn't complicate the matter with other factors such as aggression or violence, we classified The Nan Movie 15 for very strong language and drug misuse. Our long ratings info alerted audiences to other scenes in which the irritable protagonist makes racist and discriminatory comments, though the film plays her inappropriate remarks for laughs and the other characters do not share her views.

We recognise that the passage of time, advances in special effects and film techniques, and the wider changes in what people think can all make classifications we decided in previous decades seem out of step with current audience expectations. In 2021, we lowered the age rating of several previously classified older films that distributors resubmitted for modern classification. One such film was the Coen Brothers' Fargo, a US crime drama from 1996, in which a husband with money troubles tries desperately to reverse his botched plan to kidnap his own wife for ransom. We had classified the film 18 for its theatrical release in

1996 and again on video in 2003, for strong language and scenes of strong violence, including bloody shootings and gory sequences in which a man feeds a dead body into a woodchipper. We have since changed our guidelines on language and violence, meaning that we can now accommodate these scenes at a lower category. For *Fargo*'s 2021 re-release, we classified it 15 for strong violence, bloody images, language and sex.

In line with our partnership with Netflix, a rating we considered in 2021 was that of Squid Game, a Korean drama series in which hundreds of people, all of whom are experiencing financial hardship, are invited to compete in a series of secret games for a lucrative cash reward. However, the contestants soon discover that elimination results in brutal death. Key scenes of violence include shootings, stabbings, beatings, suffocation and sequences in which people are fatally dropped from a height. **Squid Game** presents the violence as often sustained and intense, and there are frequently gory injuries, but the series does not contain the level of detail or dwelling on the infliction of pain and injury that would necessitate an 18 rating. We therefore concurred with the Netflixapplied rating of 15.

We also see a range of category-defining issues in our ongoing work classifying music videos. Among those that we classified 15 in 2021 was Nick Mono's *Effy Stonem*, which contained three uses of strong language; *Lavender* by Biig Piig, which contained strong sex references, including sight of nudity and whipping of a sexual nature; and *Halloweenie IV: Innards*, by Ashnikko, for strong injury detail in a sequence in which the singer peels her own face off.





Last Night in Soho (18)





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

Last Night in Soho is a British horror thriller from director Edgar Wright in which a young fashion student, Eloise, arrives in London in the modern day, but soon finds she has a surreal bond with an aspiring singer in the 1960s. When she comes to believe that the young singer was murdered, Eloise tries to find the truth as the lines between past and present, and dream and reality, become frighteningly blurred. While much of the film was within our guidelines at 15, a climactic sequence of violence, featuring repeated bloody stabbings with close-up focus on impact detail and injuries, surpassed our allowance at the mid-teen category. We therefore classified the film 18 for strong bloody violence.

In the US horror film *Malignant*, a murderous vengeful entity from a woman's childhood is reawakened following a brutal experience of domestic abuse. As well as this sequence of abuse, there are images of gruesome surgical procedures and body horror; bloody corpses; and extended action sequences in which a mysterious killer despatches adversaries in graphic and sometimes gory fashion. Accordingly, we classified the film 18 for strong bloody violence, gore and domestic abuse.

Don't Breathe 2, a horror sequel in which a ruthless gang of criminals menaces a blind man and a teenage girl in his care, featured violence that exceeded the film's 15-rated predecessor. Our guidelines state that we are unlikely to accept a dwelling on the infliction of pain and injury below the adult category, and the frequency and intensity of **Don't Breathe 2**'s violence including a sustained eye-gouging coupled with the resulting extensive bloodshed, meant that it was more appropriate to place this at 18 for strong bloody violence and gore.

2021 also saw the release of two other additions to popular US horror thriller franchises. In *Spiral: From the Book of Saw*, a serial killer conducts an elaborate and gruesome campaign of terror against a city's police force. Victims are variously flayed, dismembered, drowned, suffocated, stabbed and shot. There is a focus on extensive bloodshed and the sadistic infliction of pain, as well as gory aftermath injury. As with previous instalments of the *Saw* franchise, we classified the film 18 for strong bloody violence and gore.

Halloween Kills is a sequel to 2018's *Halloween*, itself a sequel to John Carpenter's original 1978 slasher thriller of the same name. Picking up moments after the previous film, Halloween Kills follows the residents of a US town as the fear and anger over the killing spree of Michael Myers produces a mob mentality. In one sequence, the townsfolk mistakenly drive a frightened man to take his own life, resulting in gory detail. With the seemingly unstoppable Myers still on the loose, there are also a number of violent murders, including stabbings and impalements. Similar to the 2018 film, we classified Halloween Kills 18 for strong

**Titane** is a French horror thriller in which a woman, who had a metal plate fitted into her head after a childhood accident, goes on to commit a series of brutal crimes. Scenes of strong violence include stabbings and heavy beatings, and

bloody violence.





33 Spiral: From the Book of Saw (18)

32 Malignant (18)

**34** Halloween Kills (18)





**35** Pleasure (18)

the protagonist crushes a man's head with the foot of a stool. The film also contains scenes of body horror, including the woman experiencing a mysterious phenomenon that causes traumatic pregnancy-related injuries to her body. These include severe pain, strange movement under the skin, intense itching which results in desperate scratching that tears holes in her flesh, and a black oily discharge from various body parts. In one scene, the woman appears to attempt a self-administered abortion procedure with a hairpin. In addition, there is strong sex and nudity. We classified the film 18 for strong violence, horror and sex.

Strong sexual content can often lead to the adult category when it exceeds the allowance for such material at 15. Lindemann: Live in **Moscow** is a recording of a concert by the German musical project in March 2020. In addition to very strong language, sequences include extensive nudity, including close-up images of genitalia and anuses, as well as images of people performing various sex acts. There are also verbal and visual references to sexual violence. We classified the concert film 18 for strong sexual images, nudity, sexual violence and very strong language.

Pleasure is a drama in which a young Swedish woman travels to Los Angeles to become an adult film star. Unsurprisingly, it contains strong sex and nudity, as well as very strong pornographic references, both verbal and visual. There are also scenes depicting sexually abusive behaviour, including during particularly aggressive shoots in which the lines of consent become blurred. We classified the film 18 accordingly, for sexually abusive behaviour, strong sex, nudity and sex references.

Sexually abusive behaviour was a concern that also prompted us to classify two other films 18. Bad Luck Banging or Loony Porn is a Romanian comedy drama in which a teacher's sex tape is released online without her consent. As well as very strong language and unsimulated

sex, scenes depict various kinds of sexual abuse and harassment of women. We classified it 18 for strong real sex, nudity, sexually abusive behaviour and very strong language. **Ściema Po Polsku** is a Polish comedy in which two men use the guise of making a film to trick women into a string of compromising situations, such as posing in various states of undress, including without their knowledge. The scenario, tone and lack of clear condemnation of their actions contributed to the classification decision. We rated Ściema Po Polsku 18 for sexually abusive behaviour and nudity.

Films that portray sexual violence continue to make up a significant proportion of those that we classify



**36** Bad Luck Banaina or Loony Porn (18) 18

at the adult category. The Last **Duel** is a historical drama from Sir Ridley Scott, based on actual events from 14th-century France, in which a knight and a squire must fight to the death to resolve a dispute surrounding the rape of the knight's wife. The film repeats events from different perspectives, with details of what is the 'truth' changing between the alternate perceptions. We see the central scene of sexual violence twice, from the perpetrator and the victim's perspectives. In our last guidelines research, published in 2019, the findings showed that while a historical context can be a mitigating factor that contextualises and - to a degree - reduces the impact of violence, the same cannot be said of depictions of sexual violence in historical settings. Aggravating factors that are likely to take content out of a 15 category include a prolonged build-up of sexual threat, focus on the victim being overpowered, and the ability to identify or sympathise with the attacker. We classified The Last Duel 18 for sexual violence, while also noting strong bloody violence in our ratings info to forewarn viewers of some of the more brutal moments of the titular duel.

Our updated policy concerning sexual violence has sometimes resulted in the reclassification of titles that we previously classified 15. This was the case in a recent resubmission of the 2010 drama *The Whistleblower*, in which a US police officer begins a new role working with the United Nations in Bosnia, where she finds evidence of a sex trafficking operation. Scenes depict her discovery of



**37** The Last Duel (18)

photographic material showing trafficked women forcibly engaged in sex acts and, in some cases, being sexually abused and humiliated. There are also scenes in which women are abused and assaulted, which we could not now accept at 15, where our guidelines state that '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.' We therefore reclassified the film 18 for sexual violence.

During the global pandemic, a new series of *Alan Bennett's Talking Heads* came in to us, mixing new performances of monologues first seen in the original series from the late 1980s and 1990s alongside two new scenarios that Bennett had written. One of these new monologues was *'An Ordinary'* 

Woman', in which Sarah Lancashire portrays a mother who develops a sexual interest in her fifteen-year-old son, and discusses details of her growing fantasies about him. The episode caused some media discussion when it first aired on television in the UK. The problematic theme, the level of detail in some of the verbal references, and the woman's attempts to rationalise her abusive behaviour all contributed to our classification decision. We classified the series 18 for its child sex abuse theme.

Themes and tone can sometimes aggravate scenes of violence and result in an 18 classification. The US historical drama series The **Underground Railroad** is inspired by the efforts of abolitionists to free people from slavery during the 1800s. The series, based on a novel by Colson Whitehead, retains the setting and intent but portrays the network as an actual underground railway. The first episode establishes the setting, in which African Americans are cruelly mistreated, including a sequence in which an enslaved man is whipped and then burned alive. Mindful also of the frequency of historical racism and dehumanising racist language contained within the episode, we classified it 18 for racist violence, injury detail and sexual violence. We also classified an episode of the US horror series Them 18 for sexual violence, strong violence and racism. Set during the 1950s, it follows an African American family who move into a predominantly







white neighbourhood. Again, racist language is prevalent, and one scene depicts the rape of a Black woman and the murder of her baby by a racist white gang.

Although our guidelines permit some use of very strong language at 15, depending on who is using the language, the manner in which they use it, its frequency within the work as a whole and any special contextual justification, we can classify titles 18 solely for very strong language. Some episodes of the Australian drama series **Wentworth Prison**, for instance, contained a volume of very strong language that exceeds what we permit at 15, and therefore we classified these 18 for very strong language.

Potential harm in depictions of drug misuse is another issue that can raise content to an 18 rating. Our policy is to restrict depictions of solvent abuse to the 18 category, unless there is a very clear indication of the dangers of such behaviour, which can lead to death. *Stray* is a Turkish observational documentary following Zeytin, a stray dog, living life on the streets of Istanbul. It contains sequences in which youths engage in solvent abuse, and so we classified the film 18 accordingly.

Drug misuse was also a factor in the classification of **69: The Saga of Danny Hernandez**, a documentary exploring the controversial life and career of the rap artist and social media celebrity. The film required legal cuts under the Protection of Children Act 1978, and subsequently we classified it 18 for references to child sex abuse and scenes of drug misuse. The latter included documentary footage of a person administering drugs intravenously.

In other cases, non-fiction films can present more unusual classification issues. Released in early 2022, but classified in 2021, is the latest feature in the Jackass franchise, Jackass Forever. As with previous instalments, the film derives comedy from a series of extremely dangerous and crude stunts that could cause considerable danger to anyone attempting to emulate them. These include stunts involving genitalia; crude jokes incorporating bodily fluids from humans and animals, and various physical pranks such as falls, receiving heavy blows, bites and electric shocks, and being charged by a bull. We classified the film 18, with the slightly more unusual ratings info formulation of: crude and dangerous stunts and nudity.

In 2021, there was an 11% increase from the previous year in the number of pornographic films submitted to us. The proportion of R18 titles we cut in 2021 was 16%.

The cuts that we required to R18 titles in 2021 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 references to direct familial relationships between participants, depictions of throat-grabbing, choking, gagging, nose-pinching during deep throat fellatio and other plays on breath restriction, as well as verbal references encouraging such practices.



**39** The Underground Railroad (18)

### Video games

Since 30 July 2012, with a few exceptions, the responsibility for classifying video games has lain with the Video Standards Council Rating Board (VSC), applying the Pan European 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. The VSC submits such material to us for a 'determination of suitability'. We are also responsible for classifying any video games containing R18-level material, although no distributor has submitted an R18 video game for classification since 2007.

In 2021, we advised a U age rating for a submission of linear content attached to *Disney Classics Games Collection*, a package of platform games from the 1990s based on Disney animated features such as *Aladdin*. The content contained no material which was likely to offend or harm. The full game received a PEGI 7 rating.

We advised a PG age rating for a submission of content attached to Age Of Empires IV, a strategy game set in the Middle Ages in which players collect the resources to build kingdoms and engage in battle to protect them from usurping forces. The submitted linear content comprised a featurelength documentary about the craftsmanship of medieval arms and armour, and includes battlefield dramatisations. The fighting in these sequences contains no glaring strikes with weapons, or bloody injury, but hand-to-hand combat features blows with elbows and knees, which are too impactful for the U category. It also features a historian describing an arrow wound to the face sustained by King Henry V in battle, and how the arrowhead was extracted. We determined that, given the historical context and educational intent, we could contain the mild violence and references to injuries at the advised PG. The full game received a PEGI 12 rating.

We also advised a 15 age rating for a submission of linear content attached to The Dark Pictures Anthology: House of Ashes, a survival horror game in which a Special Forces unit searching for weapons of mass destruction in Iraq is confronted by a horde of monsters in a buried temple. The material features intense battles between human characters and fantastical monsters, depicted in computer-generated form, and includes vampire attacks accompanied by bloody detail; gory images in a scientist's vivisection work; and strong threat and horror, including 'jump scares'. The material also contains infrequent strong language ('f\*\*k'). The collective strength of these issues resulted in our advising a 15 classification. The full game received a PEGI 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 2021, we found one home entertainment submission unsuitable for classification. *The Gestapo's Last Orgy* is an Italian film from 1977 in which a Jewish woman revisits the site of a concentration camp in which she was formerly imprisoned and subjected to torture, terrorisation, humiliation and

sexual violence. Our Classification Guidelines state that 'we may refuse to classify content which makes rape or other non-consensual sexually violent behaviour look appealing or acceptable, reinforces the suggestion that victims enjoy such behaviour, or invites viewer complicity in such behaviour'. They also state that 'as a last resort, we may refuse to classify a work, in line with the objective of preventing non-trivial harm risks to potential viewers and, through their behaviour. to society. We may do so, for example, where a central concept of the work is unacceptable, such as a sustained focus on rape, other non-consensual sexually violent behaviour or sadistic violence.'

The Gestapo's Last Orgy largely features scenes of non-consensual sexual activity, including rape, presented in a manner that is intended to arouse viewers, and all of which occurs within a clearly antisemitic context. After careful consideration, we concluded that this central concept is unacceptable and the sexually abusive material it contains too pervasive for cuts to be an effective solution. To issue a classification to the film, even if confined to adults, would be inconsistent with our guidelines, would risk potential harm and would be unacceptable based on our research into what people think across the UK

We must have regard to several pieces of legislation that may affect classification of content. The Human Rights Act 1998 (HRA) requires us to consider, among other things, the requirement that our classification decisions do not unfairly infringe a filmmaker's freedom of expression. The Act permits such restrictions of freedom of expression as the law prescribes 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 HRA arose in 2021, its application is something that remains at the forefront of our thinking when classifying material.

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

Under the VRA, we intervened in the home media release of a Japanese anime series, My Girlfriend is Shobitch. The series follows an earnest schoolgirl, Akiho, who overcompensates for her lack of sexual experience by behaving licentiously with her boyfriend in inappropriate circumstances. We classified all but one episode either 15 or 18 uncut. The remaining episode featured a problematic flashback scene in which Akiho, as a toddler, appears to exhibit precocious behaviour including simulating sex with a teddy bear and reading pornographic magazines. We considered that the manner in which the episode sexualised a very young child risked harm to potential viewers or, through their behaviour, to society. After approximately three minutes of cuts, we classified the episode 18.

Under the Protection Of Children Act 1978 (POCA), 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 under 18 unsuitable for classification. This can often be a difficult decision to make, especially since the law does not define the term 'indecent', which rests on interpretation by the courts. We have taken legal advice on the current interpretation of indecency and we turn to lawyers where necessary on a case-by-case basis. We also seek proof of age for younger-looking performers in pornographic content.

Cargo is a Finnish thriller series in which an Eritrean migrant is caught up in the world of people-trafficking. In one scene, a character looks at images of child abuse on a computer screen. While the images had been pixelated, it was insufficient to obscure their content fully. POCA covers pseudo-photographs in which an image is made indecent by the juxtaposition of a child and sexualised images of adults, such as pornography, which appeared to be the case with these images. We therefore required cuts under POCA, and after the distributor removed the images in their entirety we classified the series 15.

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.

Disparities in international laws relating to animal cruelty mean that films made in some countries can sometimes fall under the scope of the Animals Act. *Fuffad Ji* is a Punjabi-language comedy in which a domineering patriarch considers

prospective grooms for his niece. In one scene, characters present two cocks to each other in preparation for a cockfight. Although the cocks do not fight on screen, the distributor could not provide assurances that no goading to fury was involved, and we classified the film PG after they removed the scene.

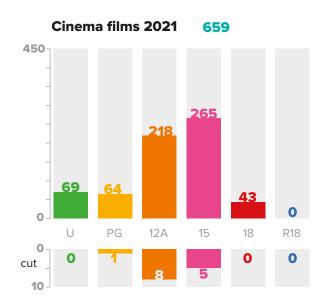
A film's age can mean that such assurances are difficult to produce. Savage Three is an Italian crime drama from 1975 that was first submitted to us in 2021. It follows a group of friends who resort to a crime spree to relieve the monotony of their lives. A scene depicts scientists provoking a fight between lab mice by placing them in increasingly crowded chambers. The distributor was unable to provide evidence that the filmmakers had not orchestrated the fight for the purposes of the production. We classified Savage Three 18 after amendments to the sequence; because of the overlying audio containing dialogue, the distributor chose to replace the images of animal cruelty with a black screen rather than 'cutting' the film.

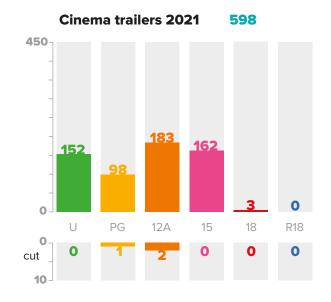
The most common form of animal cruelty that we encounter relates to horses that filmmakers cause to fall in a cruel manner. This can take the form of cords attached to the animal's front legs, use of tripwires, or the failure to reduce the risk of injury by adequate preparation of the ground on which the fall is to take place. 1921 is a Mandarin-language drama that tells the story of the founding of China's Communist Party. It included scenes in which horses fell headfirst, including from unusual heights, onto unprepared ground and through apparent manipulation of the animals' legs. The distributor could not provide adequate assurances that the filmmakers achieved these scenes safely, and so we issued cuts. Once we confirmed that the distributor had made these as required, we classified the film 15.

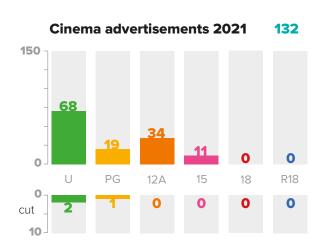
Filmmakers may also cause animals other than horses to fall cruelly. **Suburbia** is a US coming-of-age drama, from 1984, following a socially

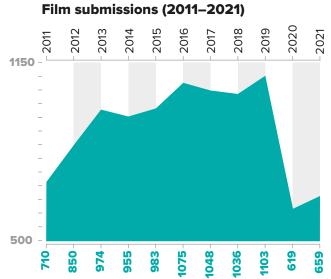
## Legal issues

ostracised group of teenagers. We first classified it 18 on video in 1986. We reclassified it 15 in 2003, but due to our revised guidelines on sexual violence we reclassified it back to 18 in 2021. Across each of these three submissions, the film required compulsory animal cruelty cuts to a sequence in which men shoot dogs on the street. The animals fall suddenly, which the production apparently achieved through use of tripwires. The distributor made cuts to the film after failing to provide evidence that filmmakers achieved the sequence without harming the dogs under the terms of the Animals Act.





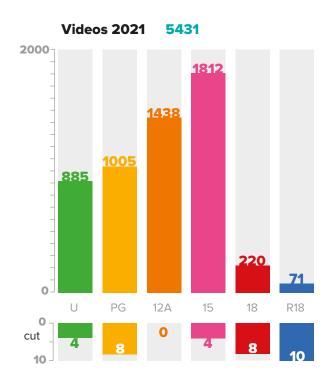


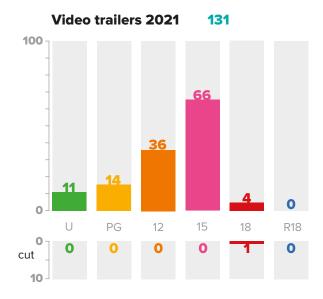


## **Film statistics (2011–2021)**

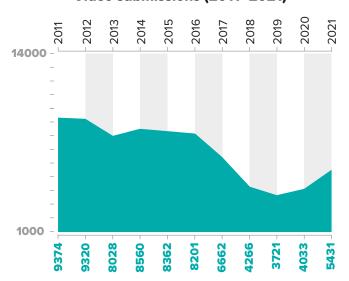
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
U	102	87	127	128	81	110	95	75	97	89	69
PG	98	150	145	147	137	153	138	171	163	71	64
12A	215	234	321	275	321	369	378	352	368	209	218
15	239	315	313	372	383	401	392	392	416	224	265
18	56	64	68	33	61	42	45	45	59	26	43
R18	0	0	0	0	0	0	0	1	0	0	0

## **Statistics**





## Video submissions (2011–2021)

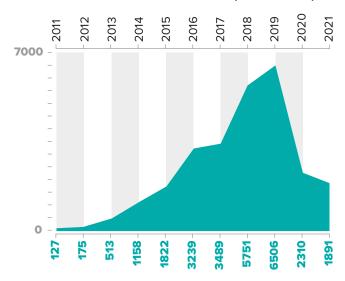


## Video statistics (2011–2021)

2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
2127	1798	1387	1333	1303	1525	1061	731	696	669	885
1538	1520	1307	1433	1191	1230	989	692	680	749	1005
2250	2284	1992	2283	2199	1998	1681	932	883	1029	1438
2327	2739	2454	2590	2716	2682	2307	1449	1141	1290	1812
507	424	368	379	416	364	331	231	205	204	220
623	555	520	542	537	402	293	231	116	62	71
2	0	0	0	0	0	0	0	0	0	0
	2127 1538 2250 2327 507 623	2127     1798       1538     1520       2250     2284       2327     2739       507     424       623     555	2127     1798     1387       1538     1520     1307       2250     2284     1992       2327     2739     2454       507     424     368       623     555     520	2127     1798     1387     1333       1538     1520     1307     1433       2250     2284     1992     2283       2327     2739     2454     2590       507     424     368     379       623     555     520     542	2127     1798     1387     1333     1303       1538     1520     1307     1433     1191       2250     2284     1992     2283     2199       2327     2739     2454     2590     2716       507     424     368     379     416       623     555     520     542     537	2127       1798       1387       1333       1303       1525         1538       1520       1307       1433       1191       1230         2250       2284       1992       2283       2199       1998         2327       2739       2454       2590       2716       2682         507       424       368       379       416       364         623       555       520       542       537       402	2127       1798       1387       1333       1303       1525       1061         1538       1520       1307       1433       1191       1230       989         2250       2284       1992       2283       2199       1998       1681         2327       2739       2454       2590       2716       2682       2307         507       424       368       379       416       364       331         623       555       520       542       537       402       293	2127     1798     1387     1333     1303     1525     1061     731       1538     1520     1307     1433     1191     1230     989     692       2250     2284     1992     2283     2199     1998     1681     932       2327     2739     2454     2590     2716     2682     2307     1449       507     424     368     379     416     364     331     231       623     555     520     542     537     402     293     231	2127     1798     1387     1333     1303     1525     1061     731     696       1538     1520     1307     1433     1191     1230     989     692     680       2250     2284     1992     2283     2199     1998     1681     932     883       2327     2739     2454     2590     2716     2682     2307     1449     1141       507     424     368     379     416     364     331     231     205       623     555     520     542     537     402     293     231     116	2127     1798     1387     1333     1303     1525     1061     731     696     669       1538     1520     1307     1433     1191     1230     989     692     680     749       2250     2284     1992     2283     2199     1998     1681     932     883     1029       2327     2739     2454     2590     2716     2682     2307     1449     1141     1290       507     424     368     379     416     364     331     231     205     204       623     555     520     542     537     402     293     231     116     62



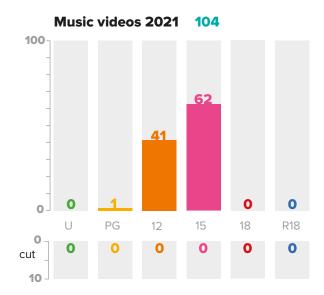
## Watch & Rate submissions (2011–2021)



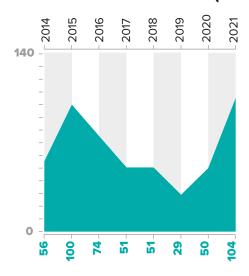
## Online statistics (2011–2021)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
U	19	30	112	481	602	754	594	826	1039	227	260
PG	29	54	89	145	119	372	516	836	855	245	185
12	22	47	85	225	300	579	712	1215	1311	432	371
15	48	42	192	266	688	1351	1502	2623	2976	1258	964
18	9	2	32	38	67	110	96	186	275	148	111
R18	0	0	3	3	45	73	69	65	50	0	0
Unsuitable	0	0	0	0	1	0	0	0	0	0	0

## **Statistics**



## Music video submissions (2011–2021)



## Music video statistics (2011–2021)

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

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 our decisions they consider stricter than warranted.

There were no appeals to the VAC in 2021.

During 2021, the full membership of the VAC was as follows:

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

Salman Momen: Managing Director, Barclays Payments. Former Head, Interactive Media Group, IBM, Managing Director, Accenture **Professor Samual Stein**: Consultant in Child Adolescent and Family Psychiatry, Barrister, Qualified Family Mediator

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

The terms of service of these VAC members concluded at the end of 2021. We would like to thank them all for their time on the VAC.

From 1 January 2022, a new VAC will be in place. In order to enhance the effectiveness of the independent appeals process, we have, with the

support of the Department for Digital, Culture, Media and Sport, made changes to how the VAC works. We have streamlined the process by removing the requirement that VAC hearings be held in-person and by drawing the new membership of the VAC from the child-welfare experts who sit on our independent Advisory Panel on Children Viewing, with recruitment managed by a third party independent of both the BBFC and the VAC. The changes we have made have allowed us to reduce the VAC appeal fee by 50%, and we have communicated this to the video industry.

### Advisory Panel on Children's Viewing

The Advisory Panel on Children's Viewing (APCV) 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 BBFC policy.

In 2021, the APCV contributed to discussions about the launch of our Youth Panel; our work to promote the more consistent use of our age ratings on VOD services; and the publication of the draft Online Safety Bill.

In March, the Panel discussed *Words On Bathroom Walls*, a US drama in which a teenage boy with mental health issues falls in love with a classmate. Though the film engages with challenging themes, its overall tone is not disturbing and the film counterbalances its difficult elements with hope and humour. We classified *Words On Bathroom Walls* 12A for its mental illness theme, moderate sex references and infrequent strong language.

The Panel supported the classification, and agreed that the film's optimistic ending and sensitive

handling of the central theme were key mitigating factors. Many felt that the film would be a useful tool to help parents discuss mental health issues with their children.

In July, the Panel discussed H Is For Happiness, an Australian comedy drama in which a 12-year-old girl tries to help her father reconcile with his wife and brother. The film contains scenes of discriminatory bullying, including the use of the terms 'SN' (standing for Special Needs) and 'freakard' (a bastardisation of 'retard', a term we do not normally permit below 12). Following an initial classification of 12 and the distributor's request for a reconsideration viewing in line with our appeals policy, we classified the film PG for dangerous behaviour, bereavement theme, language and discrimination.

The Panel agreed with the PG classification, with many feeling that a 12 rating would restrict the film from its natural audience. Various Panel members noted that the mature and resilient way in which the central character reacts to her bullies was an important consideration in favour of the lower category.

The main focus of the Panel's November meeting was *The Suicide Squad*, a fantasy action sequel in which a team of antiheroes are sent on a dangerous mission. Though the film contains scenes of bloody violence and gore which sit towards the upper end of what we permit at 15, its fantastical setting and irreverent tone provided sufficient mitigation to keep the film at that category. We classified the film 15 for strong bloody violence, gore, language and brief drug misuse.

The Panel largely agreed that 15 was the most appropriate rating. Panellists acknowledged that the stylised 'comic book' aesthetic and the film's comedic elements reduced the impact of the violence, and that the film had significant appeal at the mid-teen category.

John Carr, Naomi Eisenstadt, Annie Mullins and Martyn Percy stood down from the APCV in 2021. We would like to thank them all for their valuable contributions during their terms. We appointed David Gajadharsingh, Alan Hardie, Joanna Jepson, Anne Longfield and Dr Shirley Woods-Gallagher to the Panel this year.

## Membership of the APCV in 2021

Reg Bailey

Chair of the Board of Trustees at YMCA England & Wales

John Carr OBE

Expert on child protection in relation to new media

**Catherine Doran** 

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

Naomi Eisenstadt

Independent Adviser on Poverty and Inequality

**David Gajadharsingh** 

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

Army Chaplain, coach, broadcaster and author

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

Senior Paediatric Psychologist at Hampshire Hospitals Foundation Trust

**Annie Mullins OBE** 

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

Psychologist, author and broadcaster

The Very Reverend Professor Martyn Percy

Dean of Christ Church, Oxford

Louise Robinson

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

Dr Shirley Woods-Gallagher

Executive Director at Newbridge Multi Academy Trust

#### **Business review 2021**

The principal officers of the British Board of Film Classification in 2021

President

Patrick Swaffer

Vice Presidents Lord Kamlesh Patel Murphy Cobbing

Chief Executive Officer

David Austin

**Deputy Chief Executive** 

Dave Barrett

Finance Director Siobhan Smedley-Wild

**Director of Marketing and Outreach** 

Faye Harcourt

Compliance and Education Manager

wanager

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 Gloria De Piero

**Auditors** 

Haysmacintyre LLP 10 Queen Street Place

London EC4R 1AG **Bankers** 

Barclays Bank PLC 27 Soho Square London W1D 3QR

**Solicitors** 

Goodman Derrick LLP 10 St Bride Street London EC4 4AD

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

Registered office

3 Soho Square London W1D 3HD

Registered number

117289

#### **Principal activities**

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

#### **Review of the business**

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

The results for the last financial year are shown in the annexed financial statements. 2021 has been a challenging year. As in 2020, the impact of COVID-19 on film income has, once again, had a substantial impact on turnover. Turnover for the year was £3.5m (2020 £3.6m).

Prior to 2020, we had witnessed a small but steady increase in film submissions year on year. This trend came to an abrupt halt with the onset of the COVID-19 pandemic and film submissions decreased by 58%. 2021 saw a slight recovery but overall, submissions were still 45% below pre-pandemic levels.

The number of DVDs submitted for classification during 2021 also declined and income fell by 3%. The primary reason for the decline is the ongoing downward trend, as seen in the previous fourteen 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 nonstatutory regulatory services that apply trusted BBFC standards online

on a voluntary basis in order to help families choose online content well and protect children. Although current levels of income for such services are moderate at 24% (2020: 24%) of total classification income, we anticipate an increase in future years.

2021 has seen further continued investment in Horizon, our new technology platform, albeit at reduced levels. 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. This sizable ongoing investment has had a considerable impact on the Statement of Comprehensive Income between 2018 and 2021.

Revenues year on year have remained constant. Operating costs have decreased due to a significant reduction in Horizon investment leading to lower operating losses of £1m (2020: £1.8m).

Although the ongoing COVID-19 pandemic will continue to affect film classification revenue in 2022, albeit to a much lesser extent than in 2020 and 2021, measures continue to be implemented to manage our cost base accordingly. We are also exploring ways to increase our revenue streams and the latter half of 2021 saw us embark on a major refurbishment programme to modernise our building, and maximise future potential rental income from tenants.

#### **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 though a variety of innovative methods to, and in partnership with, online platforms.

#### **Key Performance Indicators**

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

#### **Financial instruments**

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

A gain on the value of investments of £0.5m (2020: £0.1m) 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 2022

## Directors' report for the year ended 31 December 2021

The directors present their report and the financial statements for the year ended 31 December 2021.

#### Results and dividends

The loss for the year, after taxation, amounted to £194,504 (2020: loss £1,042,275).

#### **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 C E Tavernier

## 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 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 and are confident that the company hassufficient 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 farecast 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.

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

#### **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 2022

#### **Opinion**

We have audited the financial statements of British Board Of Film Classification (the 'company') for the year ended 31 December 2021, 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 2021 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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 inaccordance 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.

# Opinions on other matters prescribed by the Companies Act 2006

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

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

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

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

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.
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' Report and from the requirement to prepare a Strategic Report.

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

## Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 52, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the goingconcern basis of accounting unless the directors either intend to liquidate the company or to cease operations, orhave 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 quarantee 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:

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to charity law applicable in both England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as Companies Act 2006.

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.

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: 5 May 2021

## Statement of Financial Position as at 31 December 2021

	Note	2021	2020
		£	£
Turnover		3,514,947	3,584,447
Operating costs		(4,475,657)	(5,474,332)
Other operating income		86,223	266,220
Fair value loss on investment property		(157,610)	(134,422)
Operating loss	6	(1,032,097)	(1,758,087)
Gain on financial assets at fair value		469,118	80,068
Interest receivable and similar income		106,802	128,034
Loss before tax		(456,117)	(1,549,985)
Tax on loss	8	261,673	507,710
Loss for the financial year		(194,504)	(1,042,275)

There were no recognised gains and losses for 2021 or 2020 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 Comprehensive Income for the year ended 31 December 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	9	3,807,414	3,797,456
Investments	11	5,848,861	5,840,787
Investment property	10	2,338,949	2,338,949
		11,995,224	11,977,192
Current assets			
Debtors: amounts falling due within one year	12	886,009	517,517
Cash at bank and in hand	13	905,855	1,471,924
		1,791,864	1,989,441
Creditors: amounts falling due within one year	14	(766,910)	(930,826)
Net current assets		1,024,954	1,058,615
Total assets less current liabilities		13,020,178	13,035,807
Provisions for liabilities			
Deferred tax	15	(382,064)	(203,189)
		(382,064)	(203,189)
Net assets		12,638,114	12,832,618
Capital and reserves			
Profit and loss account	16	12,638,114	12,832,618
		12,638,114	12,832,618

The company's 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 by: **M Alcock**, Director Date: 4 May 2022

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

#### 1. General information

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

#### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention 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 believe that the company has adequate resources to continue operating for the foreseeable future and they continue to adopt the going concern basis in preparing the financial statements.

#### 2.4 Revenue

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

#### Classification revenue

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

#### Age-Verification revenue

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

#### 2.5 Other operating income

#### Grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the

grant relates. Grants of a revenue nature are recognised in the Statement of Comprehensive Income in the same period as the related expenditure. The deferred element of grants is included in creditors as deferred income.

#### Rental income

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

#### 2.6 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 can be recognised from the development phase of a project if and only if certain specific criteria are met in order to demonstrate the asset will generate probable future economic benefits and that its cost can be reliably measured. At this point, management have the option to either expense or capitalise development costs. Management have taken the option to expense all development costs incurred.

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

#### 2.10 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 condition necessary for it to be capable for 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.

Depreciation is provided on the following basis:

Long-term leasehold property expenditure – 5 years

Fixtures and fittings — 4 years
Computer equipment — 4 years

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 and 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

The preparation of the financial statements requires management to make estimates affecting the 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.

#### 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 42 (2020: 45).

		2021	2020
		£	£
5.	Directors' remuneration		
	Directors' emoluments	263,962	257,545
	Company contributions to defined contribution pension schemes	22,005	20,958
		285,967	278,503

During the year retirement benefits were accruing to 1 director (2020: 1) in respect of defined contribution pension schemes.

The directors are considered to be key management.

		2021	2020
		£	£
5.	Operating loss		
	The operating loss is stated after charging:		
	Depreciation of tangible fixed assets	222,208	221,548
	Research and development expenditure	464,283	1,151,317
	Fair value loss on investment property	157,610	134,422

### 7. Auditors' remuneration

6

Fees payable to the company's auditor for the audit of the company's annual financial statements totalled £18,950 (2020: £27,950) and for non audit services totalled £19,450 (2020: £21,875).

	2021	2020
	£	£
Taxation		
Corporation tax		
Current tax on profits for the year	(440,548)	(511,355)
Total current tax	(440,548)	(511,355)
Origination and reversal of timing differences	114,710	(19,831)
Effect of tax rate change on opening balance	64,165	23,476
Total deferred tax	178,875	3,645
Taxation on loss on ordinary activities	(261,673)	(507,710)

## Factors affecting tax charge for the year

8.

The tax assessed for the year is higher than (2020: higher than) the standard rate of corporation tax in the UK of 19% (2020: 19%). The differences are explained below:

	2021	2020
	£	£
Loss on ordinary activities before tax	(456,177)	(1,549,985)
Loss on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2020: 19%)	(86,674)	(294,497)
Effects of:		
Expenses not deductible for tax purposes	37,424	26,773
Fixed asset differences	(1,981)	37,342
Income not taxable for tax purposes	(43,418)	(32,319)
Adjustments to tax charge in respect of prior periods	(440,548)	(511,356)
Movement in deferred tax not recognised	144,316	256,193
Exempt ABGH distributions	(7,391)	(17,521)
Remeasurement of deferred tax for change in tax rates	44,306	19,639
Chargeable gains/(losses)	92,293	40,322
Timing differences not recognised	-	(32,286)
Total tax charge for the year	(261,673)	(507,710)

ble fixed asse	ts				
	Long leasehold property £	Computer equipment £	Long leasehold property expenditure £	Fixtures and fittings £	Total £
or valuation					
nuary 2021	3,787,896	651,414	703,561	361,270	5,504,141
ons	_	4,511	227,223	918	232,652
sals	_	(121,788)	-	(59,383)	(181,171)
December	3,787,896	534,137	930,784	302,805	5,555,622
eciation					
nuary 2021	535,355	561,688	316,832	292,810	1,706,685
e for the year ned assets	30,303	44,119	120,258	27,408	222,088
sals	-	(121,182)	-	(59,383)	(180,565)
December	565,658	484,625	437,090	260,835	1,748,208
ook value					
December	3,222,238	49,512	493,694	41,970	3,807,414
December	3,252,541	89,726	386,729	68,460	3,797,456
	or valuation anuary 2021 ons sals December anuary 2021 e for the year rned assets sals December	Long leasehold property £  or valuation  anuary 2021 3,787,896  ons — Sals —  December 3,787,896  criation  anuary 2021 535,355  de for the year rined assets 30,303  sals —  December 565,658  ook value  December 3,222,238	Long leasehold property £  Pro	Long leasehold property expenditure spenditure for valuation  anuary 2021 3,787,896 651,414 703,561  cons — 4,511 227,223  cons — 4,511 227,223  cons — (121,788) —   Consciention  Consciention  Consciention  Consciention  Consciention  Consciention  Cons — 4,511 227,223  Consciention  Conscienti	Long leasehold property equipment £ Expenditure £ Expendit

10.	Investment property  Valuation	Long term leasehold investment property £
	At 1 January 2021	2,338,949
	Additions at cost	157,610
	Surplus on revaluation	(157,610)
	At 31 December 2021	2,338,949

The 2021 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 2021	5,840,787
	Additions	193,251
	Disposals	(654,874)
	Revaluations	469,697
	At 31 December 2021	5,848,861
	Net book value	
	At 31 December 2021	5,848,861
	At 31 December 2020	5,840,787

		2021	2020
		£	£
12.	Debtors		
	Trade debtors	293,858	316,107
	Other debtors	24,149	34,055
	Prepayments and accrued income	127,454	167,355
	Tax recoverable	440,548	-
		886,009	517,517
		2021	2020
		£	£
13.	Cash and cash equivalents		
	Cash and cash equivalents	905,855	1,471,924
		2021	2020
		£	£
14.	Creditors: Amounts falling due within one year		
	Trade creditors	112,256	78,945
	Other taxation and social security	40,198	214,990
	Other creditors	14,189	9,049
	Accruals and deferred income	590,267	627,842
		766,910	930,826

		2021	2020
		£	£
15.	Deferred taxation		
	At beginning of year	(203,189)	(199,544)
	Charged to the profit or loss	(178,875)	(3,645)
	At end of year	(382,064)	(203,189)
	The provision of deferred tax balance is made up as follows:		
		2021	2020
		£	£
	Fixed asset timing differences	(52,539)	(45,043)
	Short term timing differences	889	676
	Capital gains/(losses)	(330,414)	158,822
	Liability	(382,064)	(203,189)

### 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 £267,752 at 31 December 2021 (2020: £Nil).

#### 19 Pension commitments

The company operates a defined contribution scheme to provide retirement benefits for staff. The total pension charge for the year was £163,907 (2020: £178,806). There are no balances outstanding in relation to pensions at year end.

### 20. Commitments under operating leases

At 31 December 2021 the company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2021	As restated 2020
	£	£
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	4,914,667	4,967,208
	5,157,167	5,209,708
Equipment		
Not later than 1 year	3,413	1,897
	3,413	1,897

## 21. Related party transactions

There were no transactions with related parties during the year (2020: £Nil).

## Photographic credits

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