



Setting the standard

Reporting Standards

**Republic of Ireland
Free Letterbox Delivery**

Version 2 2018

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CONTENTS

Section	Page
Introduction	2
General Principles and Record Keeping	3
Reported Data	6
Free Letterbox Delivery	7
Editions	10
Issues to be included / excluded	11
Reporting Periods	13
Return Form Submission, Audit, Certification	15

INTRODUCTION

This document contains the Reporting Standards for print and digital edition of products registered in the Republic of Ireland Free Letterbox Delivery sector.

The PDF versions of the Reporting Standards are issued at a certain point in time. As Reporting Standards are updated periodically, please check the website www.abcstandards.org.uk to ensure you are using the latest applicable standards.

Each category of distribution in the Reporting Standards has the following:

- Definition
- Principles
- Requirements
- Reporting
- Guidance

The guidance sections provide examples of how the requirements might be complied with. We will add to or amend these over time where we consider there may be a benefit following the identification of specific circumstances or requests for advice.

If you have any queries regarding how the Reporting Standards affect you or any specific queries please contact the ABC Client services team on 01442 870 800 or email enquiries@abc.org.uk.

GENERAL PRINCIPLES AND RECORD KEEPING

INTRODUCTION

This section sets out some key requirements relating to the overall reporting and auditing of your ABC claim.

PRINCIPLES

1. **Publication must be eligible to report under the Reporting Standards**
2. **Copies must comply with the Reporting Standards**
3. **Transactions related to the claim must be bona fide 'arms length' arrangements**
4. **Evidence to support the claim must be retained and available for a minimum period**

REQUIREMENTS

1. **The publication must be eligible to report under the Reporting Standards**
 - a) You may apply to register a printed publication under the Republic of Ireland Free Letterbox Delivery Reporting Standards if it publishes the majority of its distribution in the Republic of Ireland.
2. **Copies must comply with the Reporting Standards**
 - a) Copies claimed must comply with the relevant sections of these Reporting Standards with the following exceptions which you specifically cannot claim:
 - i) Free copies to contributors
 - ii) Free copies to advertisers
 - iii) Free copies to advertising agencies
 - iv) Free copies to press cutting agencies

Note: Single Free Letterbox Delivery copies to contributors, advertisers, advertising agencies or press cutting agencies can be claimed if they form part of the normal distribution.

 - v) File or office copies
 - vi) Free publisher employee copies
 - vii) Electronic versions of the publication.
3. **Transactions related to the claim must be bona fide 'arms length' arrangements**
 - a) Transactions or arrangements (such as distribution or distribution services) with your own organisation or Related Parties will initially be deemed as not bona fide 'arms-length' for ABC purposes, meaning they cannot be included in your claim. However they can be included if you are able to demonstrate to the satisfaction of your auditor or ABC that these comply with the Reporting Standards and are bona fide 'arms length' arrangements.
 - b) Related Parties for ABC purposes will include where:
 - i) One party has direct or indirect control of the other party; or
 - ii) The parties are subject to common control from the same source; or
 - iii) One party has influence over the financial & operating policies of the other party to an extent that the other party might be inhibited from pursuing at all times its own separate interests; or

- iv) The parties, in entering a transaction, are subject to influence from the same source to such an extent that one of the parties to the transaction has subordinated its own separate interests.
- v) Transactions between contract publishers and their clients are deemed not to be arms length in relation to a specific publication produced for that client.

This means the following are considered Related Parties for ABC purposes:

- The publisher, its subsidiary, parent and fellow undertakings (and Directors of these)
- Associates and Joint Ventures (and their investors)

4. Evidence to support the claim must be retained and available for a minimum period

- a) You must retain and be able to provide all records supporting the claim, including but not limited to:
 - i) An analysis of the claim by issue.
 - ii) Evidence supporting the number of copies printed for each issue claimed.
 - iii) Evidence supporting the number of copies distributed for each issue claimed, relevant to its distribution type.
 - iv) Evidence for each copy supporting the relevant distribution category and geographical region in which it is claimed on an issue by issue basis (i.e. not on a transactional basis).
 - v) A copy of each issue and any Editions claimed.
 - vi) Financial records.
- b) Records supporting the claim must be retained:
 - i) If ABC is the auditor, until we have completed the audit of the certificate for the subsequent corresponding Reporting Period. *For example the records supporting the July to December 2012 period must be retained until we have completed the audit for July to December 2013.*
 - ii) If you use non-ABC auditor, until you receive the certificate for the subsequent corresponding Reporting Period.
 - iii) For monthly Reporting Periods until 3 months after the end of the Reporting Period.
- c) Records supporting the claim must be retained and made available to your Auditor or ABC on request, in accordance with the ABC Byelaws.

GUIDANCE

G4. Evidence to support the claim must be retained and available for a minimum period

- a) In relation to evidence supporting the number of copies distributed for each issue claimed, this must enable identification of the publication name, issue and quantity of copies. This means copies posted using a franking machine will not normally be able to be claimed as the records will not identify what has been posted.
- b) In relation to mailed copies there is no need to remove copies from the claim that are returned because they are undeliverable. *For example copies returned addressee gone away or not known.*
- c) In relation to print evidence you will normally provide print invoices and evidence of payment. If printing is carried out in-house or within a Related Party organisation then production records may be required. Other financial records may also be reviewed.
- d) In relation to distribution evidence you will normally provide distributors' invoices/despatch notes and evidence of payment. Other financial records may also be reviewed.
- e) The auditor may accept copies of records stored electronically, but we advise you check first.

- f) If records are not available or not accepted by your auditor/ABC then this may result in copies being disallowed, certificates being withdrawn or cancellation of the publication's ABC registration.
- g) For ease of auditing and to avoid additional costs any mailing list supplied for audit should be presented in a format agreed between you and your auditor. One agreed format is:
 - i) One file per publication in a comma-delimited format
 - ii) One line per addressee
 - iii) Each addressee coded to identify the distribution category/rate in which it has been claimed
 - iv) Separate fields for name, job title, company name, address records, distribution code, geographical code, request dates, number of copies etc

REPORTED DATA

INTRODUCTION

This section sets out other data and information that is reported on the ABC Certificate.

REQUIREMENTS

1. Total Average Circulation

- a) You must report the total Distribution per issue.
 - i) Free Letterbox Delivery, reported as Free Copies will be included in the total Average Distribution figure
- b) The total Average Distribution figure will be broken out into Republic of Ireland, Northern Ireland and other.

2. Issue details, distributions

- a) On all certificates (except single issue) you must report the monthly average Free Letterbox Delivery distribution.

3. You may choose to report using an optional Certificate type

- a) You may choose to report a Group Certificate that combines the distributions from 2 or more publications' Certificates providing:
 - i) Each Certificate relates to the same Reporting Standards
 - ii) Each Certificate is for the same Reporting Period
 - iii) Each publication has the same publishing frequency
 - iv) Each publication is owned by the same publisher

Note: ABC will produce Group Certificates from the data submitted for the constituent publications.

4. Optional analyses

- a) You may request to report additional analyses, derived from (or closely connected with) data reported on the certificate, subject to the following:
 - i) The data to be reported on the certificate is, in our opinion:
 - o Auditable
 - o Related to the product being certified
 - o Albeit reporting different information, is in keeping with the requirements for data and evidence in relation to existing relevant Reporting Standards. *For example: If the breakout is an analysis of subscription bundles, we would expect the evidence levels to be in line with that already in place for subscriptions.*
 - ii) We will review the request and confirm whether we agree it can be reported, how it will be reported and any requirements in relation to the audit timing or process.

Note: There may be additional costs associated with the preparation of the certificate and audit of the additional data.

FREE COPIES

Free Letterbox Delivery

Definition:

Copies delivered on a regular and consistent basis to round level intended for onward letterbox distribution to known addresses.

Principles:

1. **Prior notification of distribution details and any changes to ABC**
2. **Distribution follows a regular and consistent pattern.**
3. **Copies are delivered to round level intended for onward distribution as single copies through letterboxes in the round.**
4. **There will be effective management controls over distribution.**

Requirements:

1. **Prior notification of distribution details and any changes to ABC**
 - a) You must inform ABC before the distribution of the first issue for which you intend to claim free letterbox distribution, including the following information:
 - i) A list of all distribution rounds, with the number and details of addresses intended for free letterbox distribution
 - ii) Details of how the distribution will take place, including the type of distributors employed and the basis, i.e. individual distributors; third party teams etc
 - iii) The controls over the distribution, including processes for complaints of non-delivery.
 - b) You must, on an on-going basis, be able to provide ABC, on request, details of current and historical distribution rounds and the distributors used.
2. **Distribution follows a regular and consistent pattern.**
 - a) Publications published more frequently than weekly can be assessed for regularity and consistency by day of week/issue. *For example: Wednesdays must be regular and consistent with other Wednesdays, Fridays with Fridays etc.*
 - b) Only distribution in the UK or Republic of Ireland can be claimed.
 - c) You must deliver to all rounds on a regular basis
 - d) It is accepted that there will be some change in the distribution between issues. However you cannot include in your free letterbox delivery claim any rounds where planned rotational or planned intermittent delivery has occurred during the audit period (note: rounds uncovered due to unavailability of distributors are not deemed to be intermittent).
 - e) You may deliver your publication using distributors, teams or a contract distribution company.
3. **Copies are delivered to round level intended for onward distribution as single copies through letterboxes in the round.**
 - a) Distribution should be made to the known addresses within a round.
 - b) Copies can be distributed to multiple-residential units (e.g. A single building converted into two or more flats) providing:

- i) Distribution is made to an area where access is restricted to residents of the multiple residential unit. *For example through a communal or secure letterbox as opposed to distribution to a lobby area accessible by the general public.*
 - ii) The number of copies claimed for a multiple residential unit is the number of copies distributed into that unit limited to the number of households, up to a maximum of 10.
- c) ABC must have the right to contact addresses and distributors for verification purposes.
 - d) You must be able to provide evidence of the number of copies of the publication that has been received by the distributor, team leader or contract distributor who is engaged to deliver them to the addressees in the round(s). If the receipt is for more than one round, then it must be clear that this is the case, and each round identified.
 - e) You may use different types of distributors, as follows;

Distributors: - A distributor is a named individual who is allocated a round or rounds and delivers the publication in person to the addresses.

You must keep:

- i) A list of the names and addresses of all distributors involved in the delivery of each issue, that identifies for each distributor:
 - The rounds they have covered
 - The number of copies they have delivered
 - The amount(s) they have been paid
 - The method of payment
- ii) Financial records that support individual and total payments to each distributor (for example purchase ledger records and bank statements). In addition:
 - Cash payments must be evidenced by a signature of the person handing the payment over (e.g. Driver, Team Leader)
 - Payments for leaflet deliveries and other expenses must be shown separately

Teams: - A team is two or more people who deliver the publication under the control of a Team Leader. Teams are used to deliver to a group of rounds which have not been allocated an identifiable distributor.

You must:

- i) Verify the identity of Team Leaders
- ii) Identify for each issue those rounds delivered by teams
- iii) For each issue:
 - Keep a list of the names and addresses of team leaders and team members
 - The rounds they have covered
 - The total papers delivered
 - The amount(s) they have been paid
- iv) Have financial records (for example purchase ledger records, invoices and bank statements) that show you have paid for the team deliveries

Contract distributors: - A contract distributor is an external company that you have contracted to deliver the publication. *If you use a contract distribution company that is a subsidiary or associated company of your company (or your publishing group) then this section does not apply, instead you should refer to either distributor or teams whichever is appropriate.*

You must:

- i) Retain responsibility to report the distribution figures and make sure the required records to support the distribution claim are available (whether at your offices or those of your contractor).
 - ii) Be able to provide invoices from the contract distributor and evidence that these have been paid.
- f) You cannot claim distribution of back issues.

4. There will be effective management controls over distribution.

- a) If your systems and controls indicate any apparent failure in the scheduled distribution then the copies affected must not be claimed.

- b) You must keep up to date records for each and every round. The records must detail the addresses that you plan to deliver to. You should ensure that historical records are available for each issue in the audit period.

The records must:

- Clearly define the boundaries of the distribution area
 - Identify which postcode sectors are covered
 - Identify any areas within the boundaries that are not delivered to
 - Detail the streets and roads covered by individual distribution rounds and any exceptions.
 - Contain instructions to identify any households within the round that are not to be delivered to
 - Allow the distribution rounds to be referenced to the appropriate payment records
 - Be updated within a month of any change to the distribution area, postcodes covered or distribution rounds. The dates and detail of any changes to rounds must be recorded.
- c) It is good practice to maintain a record of complaints of distribution failings. These can arise from a variety of sources ranging from addressees not receiving a publication to discrepancies identified from your own processes. Your records should be kept in a uniform way, noting the complainant the nature of the complaint, and the actions taken, including any amendments to your claim.
- d) If you use a contract distributor we will require them to have effective distribution controls and reporting in place. Scrutiny of these should be available to your auditor and ABC.

REPORTING

1. You will report copies as follows, which will be broken out on the ABC certificate:
 - a) Average total free letterbox copies for UK and ROI analysed as one figure.

GUIDANCE

1. **Prior notification of distribution details and any changes to ABC**
2. **Distribution follows a regular and consistent pattern.**
3. **Copies are delivered to round level intended for onward distribution as single copies through letterboxes in the round.**
4. **There will be effective management controls over distribution.**
 - a) The publisher is responsible for ensuring that the copies they claim have been delivered and undelivered copies are accounted for. This requires a publisher to have appropriate management controls and processes in place to ensure that this is happening.

For each publication the detail and extent of these controls and processes will vary as they should be appropriate to the type of distribution. These could include training of staff, spot checks, customer complaint handling, live monitoring of electronic distribution records etc.

These controls and processes are reviewed by ABC as part of the joining process and continuing audit of a publication. These help underpin the audit in that they form part of the consideration of risk and consequently the type and extent of audit work and reality testing done.

If weaknesses in management controls are found during the audit work, the publication's circulation auditor / ABC will inform the distributor and the publisher of defined improvements to be implemented and a timescale to ensure copies are still eligible for ABC purposes.

EDITIONS

DEFINITION

An Edition is a version of an issue of the publication that varies from the Main Edition (the UK and/or ROI version that has the largest distribution), usually for reasons of geography, timing or content. How it has varied from the Main Edition will affect how or whether it can be included on the same ABC Certificate.

PRINCIPLES

1. An Edition must be in keeping with the overall issue to be reported on the same ABC Certificate
2. Changes to an Edition may require a breakout on the ABC Certificate

REQUIREMENTS

1. An Edition must be in keeping with the overall issue to be reported on the same ABC Certificate
 - a) The Edition must carry a logotype/masthead incorporating the generic name of the Main Edition.
 - b) The branding and appearance of the Edition must not give the impression that it is a different publication than the Main Edition. For the avoidance of doubt a change in format alone (such as a change in publication size) will not infringe this requirement.
 - c) The Edition must carry the same cover date/issue identification as the Main Edition.
 - d) The Edition must be published and distributed on or about the same date as the Main Edition.
2. Changes to an Edition may require a breakout on the ABC Certificate
 - a) Where there are any advertising changes you must report the average distribution and breakout by distribution type for that Edition.
 - b) Advertising changes are ignored for ABC purposes if:
 - i) They are made solely because their inclusion would, in the opinion of the publisher, the advertiser or their agency render the publication illegal in a particular territory. Note: This opinion must be judged reasonable by the auditor and ABC.
 - ii) The advertisement has changed but it is the same advertiser.
 - c) Where the Edition is in a different format to the Main Edition *for example tabloid rather than broadsheet*, you must report the average distribution and breakout by distribution type for that Edition, which will appear on the Certificate.
 - d) If you do need to breakout an Edition then the Main Edition will be broken out as well.

GUIDANCE

None.

ISSUES TO BE INCLUDED/EXCLUDED

DEFINITION

All published issues for which the majority of the distribution took place within the Reporting Period must be included except for any issues allowed to be excluded according to this section.

PRINCIPLES

1. **All issues published in the Reporting Period must be included**
2. **Published issues that are allowed to be excluded according to this section may be removed from the average distribution figure**
3. **Issues allowed to be excluded from the average distribution figure will be reported**

REQUIREMENTS

1. **All issues published in the Reporting Period must be included**
 - a) Whether an issue is included in the Reporting Period is determined by the date by which 50% of the claimed distribution is distributed.
2. **Published issues that are allowed to be excluded according to this section may be removed from the average distribution**
 - a) There are certain circumstances under which you may exclude an issue from the reported distribution. The circumstances and information surrounding any exclusion are subject to audit.
 - b) **Daily Publications:** You may exclude an issue if:
 - i) Due to circumstances outside your control:
 - The distribution of an issue fails to achieve the planned level of distribution and that shortfall is greater than 10% of the planned distribution.
 - The planned level of distribution is achieved but is severely delayed or withdrawn prematurely resulting in a shortfall that is greater than 10% of the average of the previous 4 issues' total average distributions.
 - c) **Daily Publications:** You may optionally exclude the following issues without the need to demonstrate a shortfall in distribution:
 - i) Any issue published on an Official National Public Holiday.
 - ii) Issues published during the Christmas/New Year trading period, which is defined as from Christmas Eve to the second official working day after 1st January (inclusive).
 - d) **Weekly Publications or less frequent:** You may exclude an issue if:
 - i) Due to circumstances outside your control:
 - The distribution of an issue fails to achieve the planned level of distribution and that shortfall is greater than 10% of the planned distribution.
 - The planned level of distribution is achieved but is severely delayed or withdrawn prematurely resulting in a shortfall that is greater than 10% of the average of the previous 4 issues' total average distributions.
 - e) **Weekly Publications:** You may optionally exclude the following issues without the need to demonstrate a shortfall in distribution:
 - i) An issue published on Easter Sunday

- ii) An issue published in the week containing Easter Monday
- iii) Any two of the three issues published in the three weeks preceding the first Sunday after New Year's Day.

3. Issues allowed to be excluded from the average distribution figure will be reported

- a) Any issues excluded from the reported distribution will be reported on the Certificate.

REPORTING

You will report the following which will be reported on the ABC Certificate:

- 1. Number of issues included in the distribution claim.
- 2. Details of any issues excluded from the distribution claim, including the general reason for exclusion.

GUIDANCE

None.

REPORTING PERIODS

DEFINITION

Each ABC Certificate has a defined Reporting Period which identifies the date or dates it covers.

PRINCIPLES

1. You must report a continuous series of Reporting Periods on a mandatory frequency
2. You can report optional shorter Reporting Periods

REQUIREMENTS

1. You must report a continuous series of Reporting Periods on a mandatory frequency
 - a) Once we have issued a publication's first ABC Certificate for a mandatory Reporting Period we must continue to issue Certificates for subsequent consecutive mandatory Reporting Periods (i.e. so there is no gap in certification) while the publication remains registered.
 - b) The mandatory Reporting Period will either be:
 - i) Monthly - a four or five week period commencing on a Monday and ending on a Sunday. The exact dates to be included in each Reporting Period will be set out in a published ABC Accounting Calendar.
 - ii) 6 months, broadly January to June and 6 months, July to December each year. The exact dates will be based on reporting weeks commencing on a Monday and ending on a Sunday. These dates will be set out in a published ABC Accounting Calendar.
 - iii) 12 months, broadly January to December each year for non-daily publications (excluding Sunday publications).
 - iv) For annual publications (1 issue per year) the distribution period (the entire date range over which the claimed copies have been distributed) or a single principal distribution date (the date by which more than 50% of the claimed distribution has occurred).
 - c) Changing the mandatory frequency, if possible, is expected to be infrequent. We reserve the right to reject or impose conditions on requests to change frequency if in our view this might affect transparency or comparability.
 - d) If in our opinion there are exceptional changes to a publication during the Reporting Period that mean issuing a Certificate for the mandatory Reporting Period in full might lead to confusion or a lack of transparency in the data certified, then we may agree or require the issue of more than one Certificate covering the mandatory period. *For example if a publication changes from a daily to a weekly publishing frequency during the period then one Certificate could be issued up until the point of change and one from that point to the end of the mandatory Reporting Period.*
2. You can report optional shorter Reporting Periods
 - a) Optional Reporting Periods are whole months or any number of whole months in addition to mandatory Reporting Periods. Note: A month is a four or five week period commencing on a Monday and ending on a Sunday. The exact dates to be included in each Reporting Period will be set out in a published ABC Accounting Calendar.
 - b) For newly registered publications only:
 - i) You can report single issues until the start of the next month.
 - ii) You can report one or more consecutive optional Reporting Periods. (i.e. there is no gap in certification) before reporting your first mandatory Reporting Period.

GUIDANCE

G2. You can report optional shorter Reporting Periods

- a) Please contact us regarding any additional optional periods with us as early as possible in order that we can discuss fees and scheduling of audits.

RETURN FORM SUBMISSION, AUDIT, CERTIFICATION

DEFINITION

The Return Form is a submission in which the distribution claim is reported to ABC for certification. Each distribution claim is subject to audit.

PRINCIPLES

- 1. A Return Form must be submitted for the registered product for every applicable Reporting Period**
- 2. The Return Form must be submitted by the Submission Deadline**
- 3. ABC will issue a Certificate based on the Return Form**
- 4. Each distribution claim is audited to verify it is in accordance with the applicable Reporting Standards**

REQUIREMENTS

- 1. A Return Form must be submitted for the registered product for every applicable Reporting Period**
 - a) You must submit a Return Form for the applicable mandatory and optional Reporting Periods you have chosen to report.
 - b) We will advise you how to submit your Return Form. *For example online via the ABC eReturn website.* However if you have not heard from us at the appropriate time please contact us.
 - c) If you use ABC Staff Auditors you will submit your Return Form to us, authorised by an appropriate individual representing your organisation.
 - d) If you use a non-ABC Auditor then they must submit the Return Form to us, authorised both by an appropriate individual representing your organisation and your Approved Auditor.
 - e) Whilst our systems contain some arithmetic and logic validation processes, the accuracy of the Return Form remains your responsibility.
 - f) Estimates and assumptions must not be made on the Return Form unless the Reporting Standards allow for them, or we have authorised them.
- 2. The Return Form must be submitted by the Submission Deadline**
 - a) We will publicise the applicable Submission Deadline.
 - b) It is your responsibility to ensure Return Forms are submitted by the Submission Deadline. Failure to do so can result in a penalty and/or cancellation of your product's ABC registration under the ABC Byelaws.
- 3. ABC will issue a Certificate based on the Return Form**
 - a) We will publish the certified data on our website subject to any timing criteria applicable to the sector. We may also make arrangements to provide our data to be published via commercial data providers and to those who subscribe to our data services.
 - b) We first release the distribution figures for publications reporting on the 1 or 6 month mandatory reporting cycles in an ABC concurrent release of data. We publicise the date and time of this release and you must not issue or publicise any figures before this release.
 - c) We will confirm when distribution figures not in a concurrent release will become publicly available, normally 5 working days after a draft Certificate has been sent to you.

4. Each distribution claim is audited to verify it is in accordance with the applicable Reporting Standards

- a) The audit must be carried out either by ABC Staff Auditors or, unless stipulated otherwise, an Approved Auditor appointed by you and approved by us.
- b) Requirements in relation to the auditor and audits will be covered by the ABC Byelaws, ABC Audit Programmes and contractual arrangements.
- c) We carry out inspections on all publications that are not audited by ABC Staff Auditors. The inspections are carried out by ABC Staff Auditors and all publications will be inspected at least once every two years on average and those publications with a publishing frequency of more than once a week will be inspected annually on average.
- d) If following an audit or inspection we identify material problems with the Return Form or Certificate then we will propose to revise the claim. If a Certificate has already been issued we will issue an updated certificate that identifies the changes. This replaces your original Certificate and must be used in its place. The process is as follows:
 - i) We will send you a letter detailing the reason/problem giving rise to the amendment.
 - ii) You will have 10 working days from the receipt of this letter to provide any further information to us, or object to the revision of the claim.
 - iii) If you wish to object to the revision of the claim you must do this in writing to the Director of Audit who will investigate and provide a decision within 10 working days. If the objection is to a decision by the Director of Audit or the Chief Executive then the first level of appeal will be in accordance with the Review Procedure detailed in the ABC Byelaws.
 - iv) Subsequent Certificates will not be issued until we have resolved all queries on a previous audit and issued the updated Certificate, if applicable.
 - v) We identify updated certificates on our website.

GUIDANCE

None.

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