



## REPORTING STANDARDS

# ABC Bulk Distribution

**Effective from periods ending June 2025**  
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## INTRODUCTION

This document contains the Reporting Standards for print and digital copies of products registered in the ABC Bulk Distribution 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 <https://www.abc.org.uk/reporting-standards> to ensure you are using the latest applicable standards and to access any available guidance notes.

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

- Definition
- Principles
- Requirements
- Reporting

If you are after a quick understanding of the key points of any section then the definition and principles will provide an overview.

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](mailto: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**
5. **There is a designated Audit Issue**

### REQUIREMENTS

1. **The publication must be eligible to report under the Reporting Standards**
  - a) Any printed publication may apply to register under the ABC Bulk Distribution Reporting Standards.
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
    - v. File or office copies
    - vi. Free publisher employee copies
    - vii. Paid publisher employee copies (unless they qualify under the Paid Employee Copies category or they are purchased as a normal consumer)
    - viii. Electronic versions of the publication unless they meet the requirements to be claimed as a Digital Copy
    - ix. Copies distributed or sold outside the UK and Republic of Ireland
3. **Transactions related to the claim must be bona fide 'arms-length' arrangements**
  - a) Transactions or arrangements (such as sales, 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 'arm's 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 arm's 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 and made available to your Auditor or ABC on request, in accordance with the ABC Byelaws.
- c) Records supporting the distribution claim must be retained until we have completed the audit of the certificate for the subsequent corresponding Reporting Period. *For example, the records supporting the July to December 2021 period must be retained until we have completed the audit for July to December 2022.*
- d) For monthly Reporting Periods records supporting the claim must be retained until 3 months after the end of the Reporting Period.

#### **5. There is a designated Audit Issue**

- a) The Audit Issue is a designated issue in the Reporting Period for which the Reporting Standards specify certain information is required to be retained or reported. If there are exceptional circumstances affecting the use of the designated Audit Issue, please contact us for advice.
- b) For 6-month Reporting Periods ending December the Audit Issue is the last issue dated November and for Reporting Periods ending June the last issue dated May.
- c) For monthly Reporting Periods the Audit Issue is the issue distributed nearest to the 21st of the month. Where this issue was either not published or excluded under the exclusion rules then the previous claimed issue will be the Audit Issue.
- d) For any other Reporting Periods the Audit Issue is the issue distributed nearest to the first day of the last month in the Reporting Period, which also falls within the Reporting Period.

## REPORTED DATA

### INTRODUCTION

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

### REQUIREMENTS

#### 1. Total Average Distribution and selected normal issue Total Distribution

- a) You must report the total Average Distribution per issue, and Total distribution for the selected normal issue, broken out by print copies and digital copies (as appropriate), as follows:

**Free Copies**

Free Pick Up Copies  
Free Requested Copies  
Free Letterbox Delivery

**Paid Single Copies**

Retail Sales (Sale or Return)  
Single Copy Sale

**Paid Subscriptions**

Single Copy Subscriptions  
All You Can Read Sales  
Multiple Subscriptions

Note: Only copies sold or distributed within the UK and Republic of Ireland may be reported.

#### 2. Print and digital copies distributed to the same individual

- a) You may claim a print copy and a digital copy for an issue that are distributed to the same individual in the distribution analysis and total ABC distribution. This includes the following scenarios, where the individual is known and identifiable:
- A sale or subscription of both a print and digital copy to the same individual (whether as a single transaction – ‘a bundled/package sale’ or separate transactions)
  - A free print copy and a paid digital copy to the same individual
  - A paid print copy and a free digital copy to the same individual
  - A free print copy and a free digital copy to the same individual
- b) If you include print and digital copies of an issue to the same individual in your claim, as noted in (a) above, you must report the average number of individuals that received both a print and digital copy per issue in the total average distribution for the period. This will appear as a note on the certificate and in ABC data.
- Where the details of the individual are not known because the distribution category’s requirements do not require it, then these copies do not need to be accounted for in the note. *Examples include retail sales, Free Pick Up, Free Letterbox.*

#### 3. Duplicate copies

- a) With the exception noted in point 2 above, you cannot claim duplicate copies to a known individual unless there is a category available to report them (for example Multiple Subscriptions). Note:
- A duplicate print copy or duplicate digital copy is defined as two or more occurrences of the same name, or company name (where the addressee is not identified by name or job title) or address unless it can be shown that the copies are distributed to different individuals.

#### 4. Issue details, distributions

- a) You must report the following for each issue:
- The issue identifier. *For example, cover date, issue number*

- ii. The total distribution

**5. Target Audience**

- a) The audience is a statement of intent, which you must be able to satisfy ABC is reasonable and consistent with the claimed distribution.

**6. You may choose to report a Group Certificate**

- 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

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

**7. Optional Reporting**

You may request to report additional analyses, derived from (or closely connected with) data reported on the certificate. Please see refer to the separate section 'Optional Reporting' for further details.

## FREE COPIES

### Free Pick Up [Print only]

#### DEFINITION

Copies distributed to known distribution points for pick up or receipt by consumers.

#### PRINCIPLES

1. **Prior notification of distribution details to ABC**
2. **Copies are distributed to known distribution points and made available for pick up or receipt by consumers**
3. **Quantity claimed should not exceed potential demand by the intended consumers**
4. **Effective management controls over distribution**
5. **Reported by distribution point type**

#### REQUIREMENTS

1. **Prior notification of distribution details to ABC**
  - a) You must inform ABC before the distribution of the first issue for which you intend to claim Free Pick Up copies. This will include:
    - i. The method of distribution.
    - ii. A master list of all distribution points.
  - b) The method of distribution statement:
    - i. Is a statement reflecting the total distribution and describes where, when and how copies are distributed.
    - ii. Must be verifiable.
  - c) The master list of distribution points will include details of all distribution points supplied.
  - d) You must, on an on-going basis, be able to provide ABC, on request, details of current and historical distribution points, quantities and distribution dates. *You are advised to inform us of significant changes to the method distribution, including changes and distribution points used.*
2. **Copies are distributed to known distribution points and made available for pick up or receipt by consumers**
  - a) A distribution point is defined as an agreed location at which copies are handed to or left for pick up by the consumer.

Note:

    - i. A distribution point is defined at the micro level. *For example: a single dispensing bin or single hand merchandiser as opposed to say a group of dispensing bins at a particular location.*
    - ii. Only distribution points in the UK or Republic of Ireland can be claimed.
    - iii. The distribution points claimed must be consistent with the method of distribution statement.
    - iv. ABC must have the right to visit or contact distribution points for verification purposes.
  - b) You must be able to provide evidence, from the third party responsible, of the number of copies of the publication made available for pick up or receipt at each distribution point by consumers. Note:



- i. Where the copies are made available for pick up or receipt at distribution points by drivers/distributors that are not 3<sup>rd</sup> party to the publisher (such as in-house distributors or from a joint venture), it may be possible to include these in the claim as long as:
  - It can be demonstrated that the drivers/distributors have sufficient independence and are specifically contracted to deliver/distribute the publication.
  - The auditor/ABC has full and unrestricted access to the relevant parties' documentation and financial records.
  - ABC has specifically agreed this distribution method.
- c) Where your ABC pick up claim is for the net number of copies picked up or received by consumers at a distribution point, you must be able to provide evidence of the number of copies returned/not picked up at each relevant distribution point.
- d) For non-daily publications, all copies must be delivered and made available within 24 hours of the majority of the rest of the distribution (with the exception of top-up copies – see below).
- e) You can make 'top- up' supplies of an issue after the initial supply at a distribution point, as long as:
  - i. They are delivered before the distribution of the subsequent issue.
  - ii. For non-daily publications:
    - The initial supply to a distribution point is made within 24 hours of the majority of the rest of the distribution
    - Any top-up supplies to a particular distribution point beyond the initial supply are not individually greater than the initial supply.
- f) You cannot claim distribution of back issues.

### 3. Quantity claimed should not exceed potential demand by the intended consumers

- a) Your ABC pick up claim must be reported as a minimum as follows:
  - i. **Daily publications (except copies distributed airside and on trains):** On a net basis (i.e. those made available less copies not picked up by consumers).
  - ii. **Non-daily publications and copies distributed airside, on trains or ships:** On a gross (i.e. supply) basis.
- b) As an option you can report copies of non-daily publications distributed in a public place (either by hand merchandiser or via distribution bins) on a net basis as long as:
  - i. There are 1 or more distinct distribution cycles, each cycle being completed within 24 hours.
  - ii. For each distinct distribution cycle, you have third party evidence of the net distribution (i.e. those made available and actually collected/handed out).

### 4. Effective management controls over distribution

- a) The publisher is responsible for ensuring that the copies they claim have been delivered and if applicable returns/copies not picked up are accounted for. This requires a publisher to have appropriate management controls and processes in place to ensure that this is happening.

### 5. Reported by distribution point type

- a) Distribution will be reported analysed for the selected normal issue by distribution point type.

## REPORTING

You will report Free Pick Up as follows, which will be broken out on the ABC Certificate:

1. By print copies, by total average Free Pick Up over the period.
2. By print copies, by total Free Pick Up for the selected normal issue, analysed by distribution point type.

3. By print copies, by total Free Pick Up for each issue in the period.
4. The total average number of distribution points per issue over the period.
5. The method of distribution statement that covers the total distribution claimed.

## FREE COPIES

### Free Requested [Print/Digital]

#### DEFINITION

A single free copy requested by and distributed to a known individual.

#### PRINCIPLES

1. **Single copy per issue, distributed to a known individual**
2. **Individual has personally requested to receive the publication**

#### REQUIREMENTS

1. **Single copy per issue, distributed to a known individual**
  - a) You must be able to demonstrate the copy is distributed to the individual. For a digital copy:
    - i. You must be able to demonstrate distribution either by the copy being delivered to a consumer or the consumer being notified of the availability of the issue to access.
    - ii. If distribution/notification is by email, you must exclude Hard Bounces (non-delivery notices typically measured up to 24 hours after being sent).
  - b) You must retain a list of individual recipients for one designated issue each reporting period (the Audit Issue - see General Principles and Record Keeping section). In addition, you must be able to recreate a list for any issue in the reporting period on request. Note:
    - i. The list is to include details of the recipients of individually distributed print and digital copies across all distribution types, excluding those that are not available due to the nature of a third-party supplier relationship or represent a duplicate print copy or a duplicate digital copy to the same individual (which are ineligible for claiming).
    - ii. You must be able to identify the distribution category/type each copy is claimed in, and which copies, if any, represent a print and digital copy for an issue that are circulated to the same individual.
  - c) You cannot claim distribution of back issues.
2. **Individual has personally requested to receive the publication**
  - a) You must have third party evidence that the individual has, within the last five years, made a clear request to receive the publication before you send it to them.

#### REPORTING

You will report Free Requested as follows, which will be broken out on the ABC Certificate:

1. By print copies and digital copies, by total average Free Requested over the period.
2. By print copies and digital copies, by total Free Requested for the selected normal issue.

## FREE COPIES

### Free Letterbox [Print Only]

#### DEFINITION:

Copies delivered to round level intended for onward letterbox distribution to known addresses.

#### PRINCIPLES

1. **Prior notification of distribution details to ABC**
2. **Copies are delivered to round level intended for onward distribution as single copies through letterboxes in the round.**
3. **Effective management controls over distribution.**

#### REQUIREMENTS

1. **Prior notification of distribution details to ABC**
  - a) You must inform ABC before the distribution of the first issue for which you intend to claim free letterbox, 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. **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.

### 3. 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 Reporting 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

You will report Free Letterbox as follows, which will be broken out on the ABC Certificate:

1. By print copies, by total average Free Letterbox over the period.
2. By print copies, by total Free Letterbox for the selected normal issue.

## PAID SINGLE COPIES

### Retail Sales (Sale Or Return) [Print/Digital]

#### DEFINITION

A copy sold to a retailer, on a sale or return basis, for resale as a single copy to a consumer.

#### PRINCIPLES

1. **Single copy knowingly paid for by the consumer to the retailer**
2. **Copies are purchased from the publisher by the retailer, on a sale or return basis, either direct or via the distribution chain (typically distributor and/or wholesaler)**
3. **It must be clear that the price paid by the consumer includes the publication**
4. **There must be an incentive for unsold copies/net sale to be reported to the publisher**
5. **If the final net sale is not known then estimates must be made**

#### REQUIREMENTS

1. **Single copy knowingly paid for by the consumer to the retailer**
  - a) The purchase by the consumer may be in cash or by other means agreed by ABC in writing.
  - b) Back issues up to 12 months old can be claimed against the issue current at the time of sale.
2. **Copies are purchased from the publisher by the retailer, on a sale or return basis, either direct or via the distribution chain (typically distributor and/or wholesaler)**
  - a) 'Sale or Return' means unsold copies are returned or reported for credit. The copies claimed will therefore be the net sale (copies supplied less credited copies). Note:
    - i. Copies reported using a pay on scan system will be reported in this category. You will need to ensure appropriate records of sales are available for audit.
    - ii. 'Limited Sale or Return' means unsold copies are returned or reported for credit up to a limit contractually agreed with the retailer. The copies claimed will therefore be the net sale (copies supplied less credited copies).
  - b) Where the publisher is not third party to the retailer then evidence of purchase by the consumer is required. *For example, EPOS reports and retailer revenues.*
  - c) You must account for net sales on an issue by issue basis.
3. **It must be clear that the price paid by the consumer includes the publication**
  - a) If a voucher from a publisher-controlled promotion is used the amount paid by the consumer is deemed to be the total of the cash paid to the retailer and any cash they paid for the voucher.
  - b) You can ignore the value (or perceived value) of gifts or cover mounts to the consumer. However:
    - i. Cash reimbursements to the consumer must be taken into account
    - ii. If the publication is promoted to the consumer as free, then it cannot be claimed as a paid sale.
  - c) You must retain details of promotional or special offers during the reporting period.
4. **There must be an incentive for unsold copies/net sale to be reported to the publisher**

No additional requirements.

**5. If the final net sale is not known then estimates must be made**

- a) If at the time you submit your distribution claim unsold copies could still be returned or reported, you must make an estimate of final sales. You must adjust your claim in the following period to reflect any difference between the estimated net sale and classification and the actual net sale and classification.
- b) In relation to promotional schemes utilising voucher redemption: If you are reporting on a monthly basis and the effect of not making an estimate is judged to be unlikely to affect the figures claimed by more than 2% of the total average distribution then you can account for the vouchers on a wash through basis (i.e. as they are redeemed).

## REPORTING

You will report retail sales as follows, which will be broken out on the ABC Certificate:

1. By print and digital copies, by total average retail sales (combined with single copy sales) over the period.
2. By print and digital copies, by total retail sales (combined with single copy sales) for the selected normal issue.



## PAID SINGLE COPIES

### Single Copy Sales [Print/Digital]

#### DEFINITION

A single copy sold to a consumer direct by the publisher.

#### PRINCIPLES

1. **Single copy knowingly paid for by the consumer**
2. **Copies are purchased direct from the publisher**
3. **It must be clear that the price paid by the consumer includes the publication**

#### REQUIREMENTS

1. **Single copy knowingly paid for by the consumer**
  - a) The purchase by the consumer may be in cash or by other means agreed by ABC in writing.
  - b) Back issues up to 12 months old can be claimed against the issue current at the time of sale.
2. **Copies are purchased direct from the publisher**
  - a) You must account for sales on an issue by issue basis.
3. **It must be clear that the price paid by the consumer includes the publication**
  - a) If a voucher from a publisher-controlled promotion is used the amount paid by the consumer is deemed to be the total of the cash paid to the publisher and any cash they paid for the voucher.
  - b) You can ignore the value (or perceived value) of gifts or cover mounts to the consumer. However:
    - i. Cash reimbursements to the consumer must be taken into account
    - ii. If the publication is promoted to the consumer as free, then it cannot be claimed as a paid sale.
  - c) You must retain details of promotional or special offers during the reporting period.

#### REPORTING

You will report single copy sales as follows, which will be broken out on the ABC Certificate:

1. By print and digital copies, by total average single copy sales (combined with retail sales) over the period.
2. By print and digital copies, by total single copy sales (combined with retail sales) for the selected normal issue.

## PAID SUBSCRIPTIONS

### Single Copy Subscription Sales [Print/Digital]

#### DEFINITION

A single copy sold and distributed to an individual or organisation for a contracted period.

#### PRINCIPLES

1. **There must be a contractual arrangement between the subscriber and the publisher (or their agent)**
2. **Single copy per issue, distributed to a known addressee**
3. **Single copy knowingly paid for by the subscriber**
4. **For a contracted period and for a minimum number of issues (at least two)**
5. **It must be clear that the price paid by the consumer includes the publication**

#### REQUIREMENTS

1. **There must be a contractual arrangement between the subscriber and the publisher (or their agent)**
  - a) You must be able to provide evidence of the contractual arrangements between the subscriber and the publisher (or their agent) including the issues/period and the price.
  - b) If you merge publications or purchase a subscription list from a ceased publication it must be clear that subscribers have made a choice to receive the publication claimed.
2. **Single copy per issue, distributed to a known addressee**
  - a) You must be able to demonstrate the copy is distributed to the addressee.
  - b) You must retain a list of individual recipients for one designated issue each reporting period (the Audit Issue - see General Principles and Record Keeping section). In addition, you must be able to recreate a list for any issue in the reporting period on request. Note:
    - i. The list is to include details of the recipients of individually distributed print and digital copies across all distribution types, excluding those represent a duplicate print copy or a duplicate digital copy to the same individual (which are ineligible for claiming).
    - ii. You must be able to identify the distribution category/type each copy is claimed in, and which copies, if any, represent a print and digital copy for an issue that are circulated to the same individual.
3. **Single copy knowingly paid for by the subscriber**
  - a) The subscriber must be the addressee except:
    - i. Where the addressee is an employee whose employer is the subscriber.
    - ii. Where the addressee is the recipient of a gift subscription from the subscriber (maximum 12 gift subscriptions per subscriber).
  - b) The purchase by the subscriber may be in cash or by other means agreed by ABC in writing.
  - c) You can claim copies where payment is outstanding as long as there are reasonable grounds to consider them to be live, good and collectable.
4. **For a contracted period and for a minimum number of issues (at least two)**

- a) Back issues up to 12 months old supplied as part of a subscription agreement can be claimed against the issue current at the time of sale.

**5. It must be clear that the price paid by the consumer includes the publication**

- a) You can ignore the value (or perceived value) of gifts or cover mounts. However:
  - i. Cash reimbursements to the consumer must be taken into account.
  - ii. If the publication is promoted to the consumer as free, then it cannot be claimed as a paid sale.
- b) You must retain details of promotional or special offers during the reporting period.

## **REPORTING**

You will report single copy subscription sales as follows, which will be broken out on the ABC Certificate:

1. By print and digital copies, by total average single copy subscription sale over the period.
2. By print and digital copies, by total single copy subscription sale for the selected normal issue.

## PAID SUBSCRIPTIONS

### All You Can Read Sales (Digital only)

#### DEFINITION

A Digital copy that a consumer has purchased and viewed as part of a multi-publication package.

#### PRINCIPLES

1. **Copy is paid for and viewed by the consumer**
2. **There must be a contractual arrangement between any third-party intermediaries/sellers and the publisher to purchase the copies**

#### REQUIREMENTS

1. **Copy is paid for and viewed by the consumer**
  - a) The consumer has paid for the right to view the copy as part of a multi-publication package. Note: Although the consumer may subscribe to the multi-publication package for a contracted period, the copies are not treated as subscriptions but claimed on a single-issue basis when viewed.
  - b) Copies can only be claimed if they have been viewed by a consumer. This will be demonstrated by meeting at least the definition of a Publication Active View (a single copy of a publication actively opened by a device for viewing. See full definition below).
  - c) Only one view per device per issue can be claimed.
  - d) There is no requirement to de-duplicate it against other distribution categories.
  - e) You cannot claim back issues

#### Publication Active View:

1. Definition: A single copy of a publication actively opened by a device for viewing.
2. Principles
  - a. A minimum of one page of an issue opened/served on/to a device.
  - b. Distinct action/event by the end user to view.
  - c. The view request must be on an issue by issue basis.

Note: a single action/request which results in both the content being downloaded/made available and the automatic opening of a page of the publication is not considered a distinct action/event. A further distinct action would be required such as opening a second page.

2. **There must be a contractual arrangement between any third-party intermediaries/sellers and the publisher to purchase the copies**
  - a) Where third-parties are used you must be able to provide:
    - i. Evidence of payment to the publisher and between any other intermediaries for the copies claimed
    - ii. Evidence of the contractual arrangements between the publisher and any other intermediaries to measure, report and pay publisher for the copies claimed.

#### REPORTING

You will report All You Can Read Sales as follows, which will be broken out on the ABC Certificate:

1. By digital copies, by total average All You Can Read Sales over the period.
2. By digital copies, by total All You Can Read Sales for the selected normal issue.

## PAID SUBSCRIPTIONS

### Multiple Copy Subscription Sales [Print/Digital]

#### DEFINITION

More than one copy purchased by a known subscriber for a contracted period with the intention to distribute to the same group of individuals over the term of the subscription.

#### PRINCIPLES

1. **There must be a contractual arrangement between the subscriber and the publisher (or their agent)**
2. **Must be likely copies are received by the same individual(s) over the term of the subscription**
3. **Copies are paid for by the subscriber**
4. **For a contracted period and for a minimum number of issues (at least two)**

#### REQUIREMENTS

1. **There must be a contractual arrangement between the subscriber and the publisher (or their agent)**
  - a) You must be able to provide evidence of the contractual arrangements between the subscriber and the publisher (or their agent) including the issues/period, the quantities to be supplied and the price.
2. **Must be likely copies are received by the same individual(s) over the term of the subscription**
  - a) You must be able to demonstrate, through the distribution method, that the copies are likely to be distributed to the same individual(s) over the subscription term. For a digital copy:
    - i. You must be able to demonstrate distribution either by the copy being delivered to a consumer or the consumer being notified of the availability of the issue to access.
    - ii. If distribution/notification is by email, you must exclude Hard Bounces (non-delivery notices typically measured up to 24 hours after being sent).
3. **Copies are paid for by the subscriber**
  - a) You can claim copies where payment is outstanding as long as there are reasonable grounds to consider them to be live, good and collectable.
4. **For a contracted period and for a minimum number of issues (at least two)**
  - a) You cannot claim distribution of back issues.

#### REPORTING

You will report Multiple Copy Subscription Sales as follows, which will be broken out on the ABC Certificate:

1. By print and digital copies, by total average Multiple Copy Subscription Sales over the period.
2. By print and digital copies, by total Multiple Copy Subscription Sales for the selected normal issue.

## 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 be sufficiently similar as to be considered the same product as 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.
  - e) All advertising (including classified) must be the same as in the Main Edition.
  - e) Additionally, digital copies:
    - i. Must be published electronically as a unit (For the avoidance of doubt, a website cannot be reported as an edition of the publication).
    - ii. May be reformatted to suit the different delivery medium. For example: changes in page size or order.
    - iii. May include may include electronic enhancements to editorial or advertising to take advantage of the medium. For example: pictures replaced with video, include live social media or news feeds.

You are requested to register your intention to claim digital copies in advance of your first claim, as we may carry out audit work during the reporting period.

2. **Changes to an Edition may require a breakout on the ABC Certificate**
  - a) 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.
    - iii. They're contained in a wrap-round ('wrap') or centre 'pull-out' (inserted in the centre pages) that would be considered additional to, and therefore not part of the publication. *For example, the wrap is not included in the issue's page numbering, and the normal publication including the masthead remains intact inside the wrap*
  - b) If you do need to breakout an Edition then the Main Edition will be broken out as well.

## 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/made available. For each component of distribution, the date distributed/made available is determined as follows:
    - i. Mailed copies: The date the copies enter the distribution chain, i.e. when they are posted or delivered to a courier.
    - ii. Paid copies: The first date the copies are made available to the consumer, i.e. for retail sales the first official on sale date.
    - iii. Copies made available for pick up by consumer: The date the copies are made available/handed out to the consumer.
    - iv. Free Digital copies: The date email notifications are sent.
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 - ABC granted exclusion:** You may exclude an issue for which we have issued an exclusion note. You can apply for an ABC granted exclusion 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\*; or
      - The planned level of distribution is achieved but delivery is severely delayed, resulting in a shortfall in net distribution and that shortfall is greater than 10% of the average distribution of the previous four equivalent issues (e.g. for a Monday compare to Mondays etc.). Note:
        - o If one or more of the last four issues are excluded because of an official National Public Holiday or Christmas/New year trading period exclusions then do not use this as one of the four comparable issue but go back one further issue.
        - o If one or more of the last four issues are excluded because of an ABC Granted Exclusion then it will be counted as one of the four comparable issues.

\*If there is a potential event, about which you have advanced notice and that you reasonably consider has a strong possibility of curtailing the planned distribution of an issue by greater than 10%, then you may apply to exclude that issue, with an appropriate reduction in print quantity to account for that expected reduction in



distribution. This is to avoid the commercial and environmental cost of printing copies that you do not consider will ever be distributed. Please submit the exclusion application in these circumstances ahead of your print order, in order that we can confirm if it's approved or not before you commit. You should be able to:

1. Demonstrate, with reference to previous issues, that the initial planned level of distribution declared is bona fide; and
  2. Provide evidence of the potential event that threatens disruption to your distribution.
- ii. The publication is likely to be affected because of the occurrence of a Local Bank Holiday (only recognised regionally or locally) and you have evidence the banks were closed or had restricted opening hours.
  - iii. You submit your application to us using an ABC Exclusion Note Request Form:
    - For daily, weekly and fortnightly publications within 7 days of the normal issue date of the affected issue.
    - For monthly and lesser frequency publications within 30 days of the normal issue date of the affected issue.

If we do not issue an exclusion note we will issue a rejection notice detailing the reason for rejection.

- c) **Daily Publications - Optional exclusion:** You may optionally exclude the following issues without applying for an exclusion note:

- i. Any issue published on an Official National Public Holiday (England, Scotland, NI or Wales as appropriate).
- ii. Issues published during the Christmas/New Year trading period, which is defined as from Christmas Eve to the first Sunday after New Year's Day (inclusive). Note:
  - o If the fall of days renders these dates inappropriate ABC reserves the right to amend the dates for any particular year

- d) **Weekly Publications - ABC granted exclusion:** You may exclude an issue for which we have issued an exclusion note. You can apply for an ABC granted exclusion if:

- i. The normal net sale has been disrupted by the occurrence of an Official National Public Holiday (England, Scotland, NI or Wales as appropriate).
- ii. The publication is likely to be affected because of the occurrence of a Local Bank Holiday (only recognised regionally or locally) and you have evidence the banks were closed or had restricted opening hours.
- iii. The normal net sale has been disrupted by the occurrence of a religious holiday (with the exception of Easter Sunday) and you can demonstrate that the supplies to retailers have been curtailed on the day in question.
- iv. You submit your application to us using an ABC Exclusion Note Request Form:
  - For daily, weekly and fortnightly publications within 7 days of the normal issue date of the affected issue.
  - For monthly and lesser frequency publications within 30 days of the normal issue date of the affected issue.

If we do not issue an exclusion note we will issue a rejection notice detailing the reason for rejection.

- e) **Weekly Publications - Optional exclusion:** You may optionally exclude the following issues without applying for an exclusion note:

- i. Any two of the three issues published in the three weeks preceding the first Sunday after New Year's Day.
- ii. An issue published on Easter Sunday
- iii. In England, Northern Ireland or Wales either the issue published in the week containing Good Friday or the issue published in the week containing Easter Monday.
- iv. In Scotland the issue published in the week containing Good Friday.

### 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 for each:
  - a) The general reason for exclusion.
  - b) The total net distribution

## 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 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.
  - 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. 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, you can report single issues until the start of the next month.

## OPTIONAL REPORTING

### INTRODUCTION

You may request to report additional information via ABC to enhance the promotion or messaging relevant to your publication or your wider brand.

Information or data related to publication may be reported on the publication's ABC certificate. Information or data related to the wider brand or group may be reported via a Brand or Group Report (please see separate Reporting Standards for these).

Please contact us to discuss the details of the additional data you wish to report, including how the claim may be submitted and associated additional audit costs.

### REQUIREMENTS

1. Information or data you may opt to report on your publication's certificate, includes:
  - a) Analyses derived from (or closely connected with) data reported on the certificate. This will be subject to the data being, in our opinion:
    - i. Auditable
    - ii. Clear (terms defined or explained as appropriate)
    - iii. Related to the product being certified
    - iv. Albeit reporting different information, is in keeping with the requirements for data and evidence in relation to the current 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.*
  - b) Publication Active Views (PAVs) - please refer to separate section
  - c) Pagination: You may report the average pagination per issue for the Reporting Period (ignoring Excluded Issues), subject to the following:
    - i. You must only include the pagination of a supplement to any issue that:
      - Includes a referral or generic banner that clearly states the association to the host
      - Is distributed, bound in or inserted, within each copy of the issue.
    - ii. You must ignore a wrap-round ('wrap') or centre 'pull-out' (inserted in the centre pages) in relation to any issue providing it would be considered additional to, and therefore not part of the publication. *For example, the wrap is not included in the issue's page numbering, and the normal publication including the masthead remains intact inside the wrap.*
  - d) Editorial Content: You may report the average percentage editorial content per issue for the Reporting Period (ignoring Excluded Issues), subject to the following:
    - i. You must include the editorial content for any issue, including or excluding supplements and wraps as defined for pagination above.
    - ii. You must identify the number of pages of editorial for any issue to the nearest half page and calculate the editorial content as a percentage of the pagination of that issue.
    - iii. You must treat as editorial content anything that is not advertising (including paid/free, in-house, advertorial/advertisement features). You are reminded that the British Code of Advertising, Sales Promotion and Direct Marketing (CAP Code) requires advertisement features to be clearly labeled.

## PUBLICATION ACTIVE VIEWS [DIGITAL ONLY] – OPTIONAL

### INTRODUCTION

You may opt to report digital copies using the metric Publication Active Views (PAVs). This could be:

- a) In addition to print and/or digital copy circulation on a single certificate.
- b) As a separate product in its own right, with or without any circulation reported, on a separate certificate.

As a separate and distinct metric, PAVs will not be incorporated into, or aggregated with distribution in ABC certificates or reports.

Please contact us to discuss requirements and costs as soon as possible, should you wish to consider reporting PAVs, as we will need time to inspect your systems and assess their suitability for audit.

### REQUIREMENTS

1. A Publication Active View is a single copy of a publication actively opened by a device for viewing, adhering to the following principles:
  - a) A minimum of one page of an issue (or a day) opened/served on/to a device.
    - i. A device may make a number of active views of an issue (or day), either together or at different times. Only one active view per device per issue (or day) can be claimed and reported.
    - ii. You must be able to provide evidence of active views by browser
  - b) Distinct action/event by the end user to view.
    - o Note: a single action/request which results in both the content being downloaded/made available and the automatic opening of a page of the publication is not considered a distinct action/event. A further distinct action would be required such as opening a second page.
  - c) The view request must be on an issue by issue (or daily) basis.
2. If you're reporting PAVs on a certificate alongside distribution, then the digital copies for which you're reporting PAVs must:
  - a) Be in keeping with the overall issue to be reported on the same ABC. Please refer to the Editions section.
  - b) Be published and available to the end user.
  - c) If accessed on a web site be restricted either by a "pay wall" or a "registration" gateway with a password requirement. This does not prevent digital copies from including links to free to access website content.
3. If you're reporting PAVs on a certificate without distribution, then the digital copies must:
  - a) Be edited, designed, and contain date-stamped content - it is not a website.
  - b) Be published and available to the end user.
  - c) Be published periodically on a regular and known frequency. e.g. 6 days a week/weekly/monthly etc.
    - i. If there is not an identifiable and regular publishing frequency then the period of measurement will not be per issue, but will default to the number of days the publication is available. i.e. if available every day then the number of days would be 365 per year (366 in a leap year): or if only available on Sundays then the number of days per year would be 52. Where this is the case the rules will refer to 'daily' in parenthesis.
  - d) Be presented in a navigation format such that the publication is divided into defined pages of content presented together.
  - e) If accessed on a web site be restricted either by a "pay wall" or a "registration" gateway with a password requirement. This does not prevent digital copies from including links to free to access website content.

- f) All be branded in common, if there are different editions
- 4. Advertising (by advertiser) must be common within a PAV edition, and once published remain unchanged (except for dynamically served advertising).
  - a) If non-dynamically served advertising (by advertiser) changes or there is a version not carrying advertising, this constitutes a different edition and the PAVs for each edition must be broken out on the certificate.
  - b) You may opt to report Total Edition Active Views, which is the unde-duplicated total of the reported Publication Active Views of all applicable editions (i.e. not de-duplicated by device). To be included in the Total Edition Active View figure, the edition must:
    - i. Be issued at a known and regular time.
    - ii. Remain available to the user with all other editions.
    - iii. Contain some new editorial compared to other editions
- 5. We will need to check on an ongoing basis that issues (or content) are available for download or view. You must therefore provide us with free access to all issues (or days) and editions of the digital copy.
- 6. You may opt to additionally report Publication Downloads, which are a single copy of a publication's content delivered, streamed or downloaded to a device available to read. To be included in a Publication Download figure:
  - a) The whole issue (or content) must be available to read.
  - b) The issue can be either 'pushed' or 'pulled'.
  - c) The issue must be requested by the end user on an issue by issue (or daily) basis or continuous basis.
- 7. You may, as an option, make provisions for Publication Active Views that you expect to be made (or receive evidence of) after you have submitted your claim. Please note:
  - a) Provisions can only be made for digital copies that have identifiable issues.
  - b) The estimated Publication Active Views must be based on a reasonable assessment of information such as historic levels, seasonal trends or other market information.
  - c) You must adjust your claim in the following period to reflect any difference between the estimated and the actual figures.
  - d) If you make a provision for Publication Active Views you must also make an appropriate provision for any related metrics. For example: If you choose to make a provision for Publication Active Views, and you also report Total Edition Active Views, then you must make a provision for both metrics.

## REPORTING

- 1. You can choose to report monthly, 3-monthly, 6-monthly or 12-monthly on a continuous basis.
  - a) The periods may either follow calendar months or the equivalent dates for the relevant months according to the published ABC Accounting Calendar (i.e. allowing the period to include only whole weeks, starting on a Monday and ending on a Sunday).
  - b) If you're reporting PAVs on a certificate alongside distribution, then the period (by months) must align with the distribution months reported (but can be by the Monday to Sunday date basis).
- 2. You will report the following, which will be broken out on the certificate:
  - a) Average total PAV per issue (or day) in the Reporting Period.
  - b) Total PAV per issue (or day).
  - c) For each edition (if applicable), average total PAV per issue (or day).

- d) The number of issues published in the period, or if there is not an identifiable and regular publishing frequency then the number of available days will be reported along with a note to that effect.
- e) A statement detailing how advertising is served (e.g. static and/or dynamic) and a statement detailing if there is an edition not carrying advertising.

## 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 circulation 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) You will submit your Return Form to us, authorised by an appropriate individual representing your organisation.
  - d) Whilst our systems contain some arithmetic and logic validation processes, the accuracy of the Return Form remains your responsibility.
  - e) 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 circulation figures for publications reporting on the monthly reporting cycle 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.
    - i. If we receive a Return Form by the submission deadline but cannot certify it (for whatever reason) in time for the concurrent release we will show it as 'Certificate pending'
    - ii. If we do not receive the Return Form in time for inclusion in an ABC report the publication we will show it as 'Not reported'.
  - c) We will confirm when circulation 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 circulation claim is audited to verify it is in accordance with the applicable Reporting Standards**
  - a) The audit must be carried out by ABC Staff Auditors.



- b) Requirements in relation to the auditor and audits will be covered by the ABC Byelaws, ABC Audit Programmes and contractual arrangements.
- c) If following an audit, 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.