

# Reporting Standards

Consumer Magazines



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trust in media

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## INTRODUCTION

This document contains the Reporting Standards for print and digital edition of products registered in the Consumer Magazines 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](http://www.abcstandards.org.uk) to ensure you are using the latest applicable standards.

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

- Definition
- Principles
- Requirements
- Reporting
- Guidance

If you are after a quick understanding of the key points of any section then the definition and principles will provide an overview – you can download an Executive Summary containing just these sections from our website.

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 [info@abc.org.uk](mailto:info@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. **The 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) You may apply to register a printed publication under the Consumer Magazine 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. Note: You may claim controlled or non-controlled free circulation to advertising agencies providing the publication relates to the running of the agency business *For example: an office equipment magazine.*
    - 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 Edition.
3. **Transactions related to the claim must be bona fide 'arms length' arrangements**
  - a) Transactions or arrangements (such as sales, circulation 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 circulation type.
  - iv) Evidence for each copy supporting the relevant circulation 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) A copy of each Multipack claimed must be retained.
  - vii) 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 a non-ABC, until you receive the certificate for the subsequent corresponding 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.

#### **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.
- b) For 6 or 12 month Reporting Periods ending December the Audit Issue is the issue distributed nearest to the end of September and for Reporting Periods ending June the issue distributed nearest to the end of March (Note: For weekly publications exclude the seven days either side of Easter).
  - i. If two issues are equidistant from this date then you may choose either as the Audit Issue.
- c) 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.
  - i. If two issues are equidistant from this date then you may choose either as the Audit Issue.

## 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) In relation to publication sales you may need to provide access to financial records including sales ledgers and bank statements on request.
- f) The auditor may accept copies of records stored electronically, but we advise you check first.
- g) 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.
- h) 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 circulation category/rate in which it has been claimed
  - iv) Separate fields for name, job title, company name, address records, circulation code, geographical code, request dates, number of copies etc
- i) We offer an optional 'sealed galley' service whereby a mailing list tested at an audit can be treated as a valid source record for future audits. This avoids the need to go back to original documentation at a future audit if a record is included on a mailing list previously audited and sealed. Please contact us for further details.

## REPORTED DATA

### INTRODUCTION

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

### REQUIREMENTS

#### 1. Total Average Circulation

You must report the total Average Circulation per issue analysed into UK & Republic of Ireland, and Other Countries, broken out by print and Digital Edition (as applicable), as shown below. Please refer to relevant section for more details.

Primary categories	Circulation categories eligible	Breakdown of copies	Additional analysis
<b>Paid Single Copies</b>	Retail Sales: Sale or return Firm Sale Single Copy Sales	Full Rate Below Full Rate but not less than 20% Below 20%	Multipack analysis
<b>Paid Subscriptions</b>	Single Copy Subscriptions All You Can Read Sales Multiple Subscriptions Requested Sponsored Subs Corporate Subs (digital only)	Individual Single Copy Subscriptions: - Full Rate - 20% - 99% of Full Rate - Below 20% of Full Rate  All You Can Read Sales  Other - Multiple Subscriptions - Requested Sponsored Subscriptions - Corporate Subscriptions (digital only)	
<b>Membership Copies</b>	Membership Copies (formerly Society)		
<b>Paid Multiple Copies</b>	Paid Multiple Copies Multiple Copy Business Sales (Digital Edition only)	-	Consumer / location type
<b>Free Copies</b>	Controlled Circulation Non-Controlled Monitored Free Distribution Free Retail Voucher Free Letterbox Sample Free Distribution	Regular - Net - Gross  Sample - Net - Gross	- Controlled Circulation - Non-Controlled Circulation - Monitored Free Distribution: Net by hand Net Other Gross - Free Retail Voucher - Free Letterbox - Sample Free Distribution  Sample Free Distribution – by issue

## 2. Actively Purchased Circulation

- a) We will report an analysis of the paid element of the total Average Circulation which is defined as Actively Purchased, being the sum of circulation from the following categories:

- i) Paid Single Copies (Retail and Single Copy Sales)
- ii) Paid Subscriptions – Individual (Single Copy Subscriptions and All You Can Read Sales)

The Actively purchased circulation will be analysed by print and Digital Edition copies by UK & ROI, and Other Countries.

## 3. Issue details, circulations and variances

- a) You must report for each issue in the Reporting Period the issue identifier. *For example cover date, issue number*
- b) We will report the percentage variance of any issue's total circulation from the average circulation, where this is greater than 10%.
- c) You must report additional issue circulation figures as follows:
- i) For publications publishing fewer than 18 issues in a calendar year, for each issue:
    - The issue's identifier and its total circulation\*
    - The issue's actively purchased circulation and purchased percentage.
  - ii) For publications publishing 18 or more issues in a calendar year:
    - The number of issues distributed/made available in each month (determined as detailed in the section 'Issues to be Included').
    - The average of the total circulations\* of those issues distributed in each month
    - The average actively purchased circulation of those issues distributed in each month together with the average actively purchased percentage.

\*Not including any adjustments for differences between estimated and actual sales for previous periods (means these breakdowns may not equate exactly to total average circulation).

## 4. Duplicate copies

- a) You cannot claim duplicate copies to a known individual unless there is a category available to report them (for example Multiple Subscriptions, Paid Multiple Copies). Note:
- i) A duplicate 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.

## 5. You may choose to report a Group or Series Certificate

- a) You may choose to report an optional Group Certificate that combines the circulations 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

Note:

- You may include publications with different publishing frequencies
- ABC will produce Group Certificates from the data submitted for the constituent publications.

- b) You may choose to report a Certificate for a Series of Publications where:



- i) There is evidence that the publications form part of a series and that they are not 'one-shots' which require separate certification.
- ii) Each publication is clearly identified as part of the series by the use of a common series logo or appropriate strapline on the front cover.

**6. 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 Clear (terms defined or explained as appropriate)
    - 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 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.*
  - 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 of timing or process.

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

**GUIDANCE**

None.

## PAID SINGLE COPIES

### Retail Sales (Sale or Return)

#### 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. **Cover price must be published on or inside front or back cover of the publication**
4. **The price paid for the publication by the consumer must be clear and conspicuous**
5. **There must be an incentive for unsold copies/net sale to be reported to the publisher**
6. **If the final net sale and/or rate classification are not known then estimates must be made**
7. **Reported by rate, comparing price paid by the consumer with the Basic Cover Price**

#### 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) The consumer must pay at least minimum legal tender per copy.
  - c) Multipacked (or banded) magazines

A magazine is defined for ABC purposes as being sold as part of a Multipack (i.e. where it is packaged or banded together as a unit with other issues or publications) only if two or more publications in that pack are included in an ABC circulation claim.

**i) Only one publication claimed**

If only one publication that is sold as part of a package is to be included in an ABC circulation claim, ('the lead title') then the sale of the pack will be treated for ABC purposes as the sale of just that publication. Note:

- It must be clear from the pack itself which publication is the lead title (i.e. the one which can be included in an ABC claim).
- The lead title cannot be a back issue or promoted as 'free'.

**ii) Two or more publications claimed**

- Sales of Multipacks must be separately and clearly identified on newstrade reports and documentation.
- If a magazine in the pack is a back issue or is at all promoted as 'free' then it cannot be claimed as a sold copy for ABC purposes

Note:

- If the publisher has removed the normal cover price from a publication (to prevent resale for example) or reduced the cover price for that issue the Basic Cover Price must still be applied for this purpose.
- For ABC rate classification purposes the Multipack price must be allocated to each magazine included in an ABC circulation claim on a pro-rata basis using their individual Basic Cover Prices.
- A free publication (or one promoted as free) included in the multipack may be eligible to be claimed under Monitored Free Distribution or Sample Free Distribution. Please refer to those sections for

requirements and reporting. If a publication is claimed as a free copy within a retail multipack it must be detailed on the multipack breakout for the paid publication.

d) 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).

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. Cover price must be published on or inside front or back cover of the publication**

a) Where a publication is sold as part of a Multipack:

i) The cover price of the individual publication need not be published on or in the publication.

ii) The price of the multipack must be published on the Multipack.

**4. The price paid for the publication by the consumer must be clear and conspicuous**

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) The value (or perceived value) of gifts or cover mounts to the consumer have no effect on the price paid for ABC purposes. Cash reimbursements to the consumer must be taken into account.

c) You must retain details of promotional or special offers during the reporting period.

**5. There must be an incentive for unsold copies/net sale to be reported to the publisher**

**6. If the final net sale and/or rate classification are not known then estimates must be made**

a) If at the time you submit your circulation claim:

i) Unsold copies could still be returned or reported, you must make an estimate of final sales.

ii) You are running a promotional scheme where the final position (e.g. the number of discounted sales via redeemed vouchers) is not known you must make an estimate of the final net sale and classification.

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 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 circulation then you can account for the vouchers on a wash through basis (i.e. as they are redeemed).

**7. Reported by rate, comparing price paid by the consumer with the Basic Cover Price**

a) Sales by retailers will be treated as sales at the cover price unless there is evidence to the contrary.

b) The default position is to use the UK Basic Cover Price. However you may opt to report other countries copies against the relevant local cover price.

**REPORTING**

You will report retail sales as follows, which will be broken out on the ABC Certificate (note: the term Full Rate will replace full or Basic Cover Price for reporting purposes):

1. By geographical type:
  - a) United Kingdom and Republic of Ireland
  - b) Other Countries
2. By rate band:
  - a) Full Rate
  - b) 20% - 99% of Full Rate
  - c) Below 20% of Full Rate
3. By total average retail sale over the period.
4. The issues that include copies sold as a part of a multipack must be reported, identifying the other publication(s) included in the multipack (only those that are themselves included in an ABC circulation claim - which could be as Retail Sale or Monitored/Sample Free) and the quantity and percentage of each issue's Paid Single Copies figure (total of retail sales and single copy sales) that is sold as part of a multipack.

## GUIDANCE

### G1. Single copy knowingly paid for by the consumer

- a) Cash means legal tender notes and coins, cheque, credit/debit card, wireless payment systems.
- b) This doesn't preclude a retailer selling more than one copy to a single purchaser (without the publisher's knowledge).
- c) Multipacks
  - i) Identification of lead title could be achieved by:
    - The promotion identifying the lead title as the publication that is purchased and that the other publications in the pack are free. *For example: 'Buy X get Y free', where X would be the lead title; or*
    - The lead title's greater prominence. *For example the publication whose front page is visible at the front of the pack.*
  - ii) Sales of multipacks being separately and clearly identified on newstrade reports and documentation could be achieved by:
    - Making the external packaging/band of the multipack carry a price as well as a unique barcode (that is different from the barcode carried on any of the constituent publications).
    - Not printing the multipack barcode and price on any of the constituent publications (to avoid sales of individual publications being incorrectly recorded as multipack sales).

### One magazine claimed examples:

1. *ABC News (cover price £1) and ABC Celebrity (cover price £2) are packaged together, sold for £1 and promoted as 'Buy ABC News and get ABC Celebrity free'. In this case ABC News can be claimed (at the pack price of £1) because ABC Celebrity has been promoted as free.*
2. *ABC News (cover price £1) and ABC Celebrity (cover price £2) are packaged together, sold for £1 and promoted as '2 for 1'. If ABC Celebrity has its cover facing out of the front of the pack and the front cover of ABC News is not visible from the outside of the pack then only ABC Celebrity can be included in an ABC circulation claim and for ABC purposes each copy of the pack sold will count as a copy of ABC Celebrity sold for £1.*

### Two magazine multipack examples

1. *ABC News (cover price £1) and ABC Celebrity (cover price £2) are packaged together and sold for £2.20 with the package having its own unique barcode. Copies of each magazine sold in the package can be claimed as retail sales, with ABC News being treated as sold at 73p and ABC Celebrity as £1.47 (package price pro-rated 1/3 and 2/3 respectively).*

2. *If ABC Celebrity was multipacked with a back issue of ABC News for £2.20, then the copies of ABC News could not be claimed as sales for ABC purposes (because multipacked back issues are disallowed) and the copies of ABC Celebrity could be claimed as sales for the price of £2.20*
3. *If ABC Celebrity was multipacked with an issue of ABC News for a pack price of £2.20, and ABC News is being promoted as being free, then: the copies of ABC News could not be claimed as sales for ABC purposes because they are promoted as free and the copies of ABC Celebrity could be claimed as sales for the price of £2.20.*

**G2. 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) You will need to ensure all records required to support the retail sale claim are available for audit. This will include:
  - i) Full details of the exact numbers claimed as unsold or returned copies (including undelivered, lost or stolen copies) for every issue in the audit period.
  - ii) Full issue by issue details of all financial records and contracts with distributors, wholesalers and retailers, with specific regard to normal and recognised trade terms. These must be reconcilable to the distribution and returns records on an issue specific basis and to the average net retail sales claim.
  - iii) Details of any change in trading terms from firm sale (if allowed) to sale or return (either temporarily or permanently) or vice versa.
  - iv) Details of discounts, special offers or restrictions on the return of unsold or undelivered copies.
- b) 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.
- c) Retail sales of Digital Editions via a third party retailer (*for example Apple Newsstand, Google, Amazon etc*) will be reported in this category. However copies sold as part of a multi-title package where access to a wide range of different digital editions is available to the consumer must be claimed in the All You Can Read category providing the requirements of that category are met.

**G4. The price paid for the publication by the consumer must be clear and conspicuous**

- a) As the price paid may be affected by promotional schemes you should keep details of purchases and promotional spends so you can demonstrate copies are purchased and that sales under incentives/offers are classified correctly, or disallowed as necessary. You can contact ABC for confidential advice, supplying copies of the promotional material and offer wording. The information kept may include:
  - Title/s involved
  - Issues involved
  - Duration of promotion
  - Retail outlets involved
  - Wording of the promotion displayed at the retail outlet/s
  - How the resultant copies are claimed
  - How the promotion will be paid for
- b) Treatment of bundle/package promotions
  - i) As each case can vary we recommend you contact us for advice before carrying out your promotion.
  - ii) How the price of the publication is presented to the consumer will affect how or whether the copy may be claimed for ABC purposes.
    - If the price of the publication appears in the promotional material and it is legible (taking into account its presentation and prominence (including the size of the font used) and assuming a reasonable speed of reading) then the price is likely to be considered clear and conspicuous.
      - Stating the publication's price in relation to the promotion/bundle in the main wording of the offer will provide most clarity.
      - The further away from the main offer wording and/or less prominent in the promotion the price of the publication becomes, the more likely it will not be considered clear and conspicuous.

- If the price of the publication is linked to the main offer wording with, say, an asterisk - this would make it more conspicuous.
- Merely stating the price of the publication without reference to the bundle/package could just be a statement about the normal price of the publication and so will not necessarily render the price clear and conspicuous.
- If there is conflicting information about the price, then the lowest price assessment would be taken for ABC purposes (which might mean it is free).
- The absence of a clear and conspicuous price would render the copies as free, as would explicit wording stating the publication is free.

Examples:

1. Promotion *“Buy the publication and a bottle of water for £x”*.

The price of the publication is not clear and conspicuous.

2. Promotion *“Buy the publication and a bottle of water for £x”* which is accompanied by the statement *“The price of the publication in this promotion is £y”*

The price of the publication is likely to be considered clear and conspicuous if the accompanying statement is either within the main body of the promotion, or is in a footnote that is asterisked to the main body and is legible.

3. Promotion *“Buy the publication and bottle of water for £x.”* Elsewhere in promotion *“Publication is £y Monday to Friday and £z on Saturdays”*.

The price of the publication is not in the promotion and is unlikely to be considered clear and conspicuous as this statement appears to be the normal price of the publication.

4. Promotion: If a publication ‘ABC News’ is promoted as *‘Buy ABC News for £x and get a free bottle of water’* then the bottle of water is treated as a free gift and it is clear the price paid is solely for the purchase of the publication.

5. Promotion: If the promotion is *‘Buy a bottle of water and get a free copy of ABC News’* then the publication will be treated as free for ABC purposes.

- c) Per section 4b: “The discount or cash reimbursement must be taken into account

Examples:

1. Promotion: *“Buy publication and spend £5 and you get £1 off your publication”*.

The publication is discounted by £1.

2. Promotion: *“Buy publication, spend £5 and get £1 off your shopping basket”*.

The publication is discounted as it is part of the shopping basket, but it is difficult to determine how much it is discounted and will be considered on a case by case basis. In this example, using the minimum spend requirement of the offer gives a 20% discount and would seem a reasonable treatment.

3. Promotion: *“Buy publication and get £1 off a jar of coffee”*. Or *“Buy publication and get the money off the rest of your shopping”*.

The publication is full price, provided that the publication is sold at full price and the reimbursement does not exceed the cost of the items being discounted.

**G6. If the final net sale and/or rate classification are not known then estimates must be made**

a) Estimates of final sale

An assessment of likely sales should be based on current and historic information such as:

- Current levels of sales and unsold copies
- Historic data and seasonal trends
- Promotional activity
- Print orders
- Competitor activity
- Information from sales force

Particular attention should be given to periods of promotion, re-launch and to non-UK circulation in general in order to arrive at a fair and reasonable representation of the net circulation. You should record the calculations and assumptions used to arrive at the estimated net sale.

- b) All unsold copies must be accounted for. This means that all estimates of net sale must be reviewed in the next audit period to establish their accuracy and that claim adjusted to account for any over or under estimate from the previous period. This must be done for each relevant geographical area reported [Note: If the difference for a period is found to be material following an ABC audit or inspection, ABC may amend the Certificate for the period to which the estimate relates).

*Worked example (assuming 12 issues in a reporting period)*

<i>Issue ID</i>	<i>Supply</i>	<i>Returns</i>	<i>Net Sale</i>	<i>Sales%</i>
1	88,500	26,229	62,271	70.36% closed
2	88,500	24,728	63,772	72.06% closed
3	88,250	23,688	64,652	73.26% closed
4	89,630	14,266	75,364	71.08% closed
5	89,820	27,620	62,200	69.25% closed
6	89,650	21,982	67,668	75.48% closed
7	88,500	26,229	62,271	70.36% closed
8	88,500	24,728	63,772	72.06% closed
9	88,250	23,688	64,652	73.26% closed
10	89,630	14,266	75,364	84.08% unclosed
11	89,820	9,655	80,165	89.25% unclosed
12	89,650	465	89,185	99.48% unclosed

In this example issues 10, 11 and 12 are not yet closed so an estimate of the final net sales figures have to be made using the criteria mentioned above. You will, of course, notice that a proportion of the unsold copies have already been received, but at this stage you should just concentrate on what you think the final net sales will be.

When all the estimates have been made the final figures for your claim may look something like this: -  
Issue Total

<i>ID</i>	<i>Supply</i>	<i>Returns</i>	<i>Est. Sale</i>	<i>Sales%</i>
10	89,630	25,096	64,534*	72% Estimated
11	89,820	25,150	64,670*	72% Estimated
12	89,650	24,205	65,445*	73% Estimated

This means that your estimate of final net sale for these three unclosed issues is 194,649\*.

Remember that you must report separate figures for any geographical areas broken out on the Certificate (e.g. UK / Republic of Ireland or overseas).

*Adjustment for the estimate*

In the next reporting period you would have a report giving you the actual net sales for issues 10, 11 and 12 because by then they would be closed off and complete. For example, the final report may be as follows:

<i>Issue ID</i>	<i>Supply</i>	<i>Returns</i>	<i>Actual Sale</i>	<i>Sales%</i>
10	89,630	25,382	64,248*	71.68%
11	89,820	25,884	63,936*	71.18%

12 89,650 26,312 63,338\* 70.65%

*In this example the actual net sales relevant to your estimate, is 191,522\*.*

*The difference between your original estimate and the actual figure (i.e. 194,649 minus 191,522) means you have overestimated sales by a total of 3,127 copies over those 3 issues.*

*The average overestimate of sold copies was therefore 3,127 divided by 12 (total issues in the previous period) = 261.*

*So you must deduct 261 copies from the average in the current period, to ensure the overestimate from the previous period is accounted for.*

- c) In relation to promotional schemes utilising voucher redemption a wash through basis means vouchers are accounted for as they are redeemed. The specific point at which they are treated as redeemed is not prescribed but you should use a reasonable and consistent basis.



## PAID SINGLE COPIES

### Retail Sales (Firm Sale)

#### DEFINITION

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

#### PRINCIPLES

1. **Single copy made available for purchase by the consumer from the retailer**
2. **Copies are purchased from the publisher by the retailer, on a firm sale basis, either direct or via the distribution chain (typically distributor and/or wholesaler)**
3. **Cover price must be published on or inside front or back cover of the publication**
4. **The price paid for the publication by the consumer must be clear and conspicuous**
5. **The retailers' ability to vary supply must not be unduly restricted**
6. **If the final rate classification is not known then estimates must be made**
7. **Reported by rate, comparing price paid by the consumer with the Basic Cover Price**

#### REQUIREMENTS

1. **Single copy made available for purchase by the consumer from the retailer**
  - a) Contractual arrangement with the retailer must make clear that copies are for resale to the consumer.
  - b) The purchase by the consumer may be in cash or by other means agreed by ABC in writing.
  - c) The consumer must pay at least minimum legal tender per copy.
  - d) Multipacked (or banded) magazines

A magazine is defined for ABC purposes as being sold as part of a Multipack (i.e. where it is packaged or banded together as a unit with other issues or publications) only if two or more publications in that pack are included in an ABC circulation claim.

**i) Only one publication claimed**

If only one publication that is sold as part of a package is to be included in an ABC circulation claim, ('the lead title') then the sale of the pack will be treated for ABC purposes as the sale of just that publication. Note:

- It must be clear from the pack itself which publication is the lead title (i.e. the one which can be included in an ABC claim).
- The lead title cannot be a back issue or promoted as 'free'.

**ii) Two or more publications claimed**

- Sales of Multipacks must be separately and clearly identified on newstrade reports and documentation.
- If a magazine in the pack is a back issue or is at all promoted as 'free' then it cannot be claimed as a sold copy for ABC purposes

Note:

- If the publisher has removed the normal cover price from a publication (to prevent resale for example) or reduced the cover price for that issue the Basic Cover Price must still be applied for this purpose.
- For ABC rate classification purposes the Multipack price must be allocated to each magazine included in an ABC circulation claim on a pro-rata basis using their individual Basic Cover Prices.
- A free publication (or one promoted as free) included in the multipack may be eligible to be claimed under Monitored Free Distribution or Sample Free Distribution. Please refer to those sections for

requirements and reporting. If a publication is claimed as a free copy within a retail multipack it must be detailed on the multipack breakout for the paid publication.

e) You cannot claim back issue sales to the retailer.

**2. Copies are purchased from the publisher by the retailer, on a firm sale basis, either direct or via the distribution chain (typically distributor and/or wholesaler)**

a) 'Firm sale' means that unsold copies are not returned or reported for credit.

b) You must account for sales on an issue by issue basis.

**3. Cover price must be published on or inside front or back cover of the publication**

a) Where a publication is sold as part of a Multipack:

i) The cover price of the individual publication need not be published on or in the publication.

ii) The price of the multipack must be published on the Multipack.

**4. The price paid for the publication by the consumer must be clear and conspicuous**

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) The value (or perceived value) of gifts or cover mounts to the consumer have no effect on the price paid for ABC purposes. Cash reimbursements to the consumer must be taken into account.

c) You must retain details of promotional or special offers during the reporting period.

**6. If the final rate classification is not known then estimates must be made**

a) If at the time you submit your circulation claim you are running a promotional scheme where the final position (e.g. the number of discounted sales via redeemed vouchers) is not known you must make an estimate of the final classification. In this case you must adjust your claim in the following period to reflect any difference between the estimated classification and the actual classification.

b) In relation to promotional schemes utilising voucher redemption: If 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 circulation then you can account for the vouchers on a wash through basis (i.e. as they are redeemed).

**7. Reported by rate, comparing price paid by the consumer with the Basic Cover Price**

a) Copies sold to the retailer can be claimed as sales at the cover price unless there is evidence to the contrary, in which case claims should be adjusted as follows:

i) The retailer distributes copies free to the consumer (these should be removed from claim)

ii) The retailer sells copies at less than the Basic Cover Price (these may be claimed in the appropriate rate band).

iii) The consumer makes part payment using a voucher from a publisher controlled promotion (these may be claimed in the appropriate rate band unless acceptance and redemption of vouchers is explicitly not allowed in the agreement between the publisher and the retailer in which case the voucher can be ignored),

iv) The consumer makes full payment using a voucher from a publisher controlled promotion (these should be removed from the claim).

For the avoidance of doubt: copies disposed of by the retailer (not sold to a consumer) do not need to be deducted.

b) The default position is to use the UK Basic Cover Price. However you may opt to report other countries copies against the relevant local cover price.

## REPORTING

You will report retail sales as follows, which will be broken out on the ABC Certificate (note: the term Full Rate will replace full or Basic Cover Price for reporting purposes):

1. By geographical type:
  - a) United Kingdom and Republic of Ireland;
  - b) Other Countries
2. By rate band:
  - a) At Full Rate
  - b) 20% - 99% of Full Rate
  - c) Below 20% of Full Rate
3. By total average retail sale over the period.
4. The issues that include copies sold as a part of a multipack must be reported, identifying the other publication(s) included in the multipack (only those that are themselves included in an ABC circulation claim – which could be as Retail Sale or Monitored/Sample Free) and the quantity and percentage of each issue's Paid Single Copies figure (total of retail sales and single copy sales) that is sold as part of a multipack.

## GUIDANCE

### G1. Single copy made available for purchase by the consumer from the retailer

- a) Cash means legal tender notes and coins, cheque, credit/debit card, wireless payment systems.
- b) This doesn't preclude a retailer selling more than one copy to a single purchaser (without the publisher's knowledge).
- c) Multipacks
  - i) Identification of lead title could be achieved by:
    - The promotion identifying the lead title as the publication that is purchased and that the other publications in the pack are free. *For example: 'Buy X get Y free', where X would be the lead title; or*
    - The lead title's greater prominence. *For example the publication whose front page is visible at the front of the pack.*
  - ii) Sales of multipacks being separately and clearly identified on newstrade reports and documentation could be achieved by:
    - Making the external packaging/band of the multipack carry a price as well as a unique barcode (that is different from the barcode carried on any of the constituent publications).
    - Not printing the multipack barcode and price on any of the constituent publications (to avoid sales of individual publications being incorrectly recorded as multipack sales).

### One magazine claimed examples:

1. *ABC News (cover price £1) and ABC Celebrity (cover price £2) are packaged together, sold for £1 and promoted as 'Buy ABC News and get ABC Celebrity free'. In this case ABC News can be claimed (at the pack price of £1) because ABC Celebrity has been promoted as free.*
2. *ABC News (cover price £1) and ABC Celebrity (cover price £2) are packaged together, sold for £1 and promoted as '2 for 1'. If ABC Celebrity has its cover facing out of the front of the pack and the front cover of ABC News is not visible from the outside of the pack then only ABC Celebrity can be included in an ABC circulation claim and for ABC purposes each copy of the pack sold will count as a copy of ABC Celebrity sold for £1.*

### Two magazine multipack examples

1. *ABC News (cover price £1) and ABC Celebrity (cover price £2) are packaged together and sold for £2.20 with the package having its own unique barcode. Copies of each magazine sold in the package can be claimed as retail sales, with ABC News being treated as sold at 73p and ABC Celebrity as £1.47 (package price pro-rated 1/3 and 2/3 respectively).*

2. *If ABC Celebrity was multipacked with a back issue of ABC News for £2.20, then the copies of ABC News could not be claimed as sales for ABC purposes (because multipacked back issues are disallowed) and the copies of ABC Celebrity could be claimed as sales for the price of £2.20*
3. *If ABC Celebrity was multipacked with an issue of ABC News for a pack price of £2.20, and ABC News is being promoted as being free, then: the copies of ABC News could not be claimed as sales for ABC purposes because they are promoted as free and the copies of ABC Celebrity could be claimed as sales for the price of £2.20*

**G2. Copies are purchased from the publisher by the retailer, on a firm sale basis, either direct or via the distribution chain (typically distributor and/or wholesaler)**

- a) You will need to ensure all records required to support the retail sale claim are available for audit. This will include:
  - i) Full issue by issue details of all financial records and contracts with distributors, wholesalers and retailers, with specific regard to normal and recognised trade terms. These must be reconcilable to the distribution records on an issue specific basis and to the average retail sale claim.
  - ii) Details of any change in trading terms from firm sale (if allowed) to sale or return (either temporarily or permanently) or vice versa.
  - iii) Details of discounts or special offers.

**G4. The price paid for the publication by the consumer must be clear and conspicuous**

- a) As the price paid may be affected by promotional schemes you should keep details of purchases and promotional spends so you can demonstrate copies are purchased and that sales under incentives/offers are classified correctly, or disallowed as necessary. You can contact ABC for confidential advice, supplying copies of the promotional material and offer wording. The information kept may include:
  - Title/s involved
  - Issues involved
  - Duration of promotion
  - Retail outlets involved
  - Wording of the promotion displayed at the retail outlet/s
  - How the resultant copies are claimed
  - How the promotion will be paid for
- b) Treatment of bundle/package promotions
  - i) As each case can vary we recommend you contact us for advice before carrying out your promotion.
  - ii) How the price of the publication is presented to the consumer will affect how or whether the copy may be claimed for ABC purposes.
    - If the price of the publication appears in the promotional material and it is legible (taking into account its presentation and prominence (including the size of the font used) and assuming a reasonable speed of reading) then the price is likely to be considered clear and conspicuous.
      - Stating the publication's price in relation to the promotion/bundle in the main wording of the offer will provide most clarity.
      - The further away from the main offer wording and/or less prominent in the promotion the price of the publication becomes, the more likely it will not be considered clear and conspicuous.
      - If the price of the publication is linked to the main offer wording with, say, an asterisk - this would make it more conspicuous.
    - Merely stating the price of the publication without reference to the bundle/package could just be a statement about the normal price of the publication and so will not necessarily render the price clear and conspicuous.
    - If there is conflicting information about the price, then the lowest price assessment would be taken for ABC purposes (which might mean it is free).

- The absence of a clear and conspicuous price would render the copies as free, as would explicit wording stating the publication is free.

Examples:

1. Promotion *“Buy the publication and a bottle of water for £x”*.

The price of the publication is not clear and conspicuous.

2. Promotion *“Buy the publication and a bottle of water for £x”* which is accompanied by the statement *“The price of the publication in this promotion is £y”*

The price of the publication is likely to be considered clear and conspicuous if the accompanying statement is either within the main body of the promotion, or is in a footnote that is asterisked to the main body and is legible.

3. Promotion *“Buy the publication and bottle of water for £x.”* Elsewhere in promotion *“Publication is £y Monday to Friday and £z on Saturdays”*.

The price of the publication is not in the promotion and is unlikely to be considered clear and conspicuous as this statement appears to be the normal price of the publication.

4. Promotion: If a publication ‘ABC News’ is promoted as *‘Buy ABC News for £x and get a free bottle of water’* then the bottle of water is treated as a free gift and it is clear the price paid is solely for the purchase of the publication.

5. Promotion: If the promotion is *‘Buy a bottle of water and get a free copy of ABC News’* then the publication will be treated as free for ABC purposes.

- c) Per section 4b: “The discount or cash reimbursement must be taken into account

Examples:

1. Promotion: *“Buy publication and spend £5 and you get £1 off your publication”*.

The publication is discounted by £1.

2. Promotion: *“Buy publication, spend £5 and get £1 off your shopping basket”*.

The publication is discounted as it is part of the shopping basket, but it is difficult to determine how much it is discounted and will be considered on a case by case basis. In this example, using the minimum spend requirement of the offer gives a 20% discount and would seem a reasonable treatment.

3. Promotion: *“Buy publication and get £1 off a jar of coffee”*. Or *“Buy publication and get the money off the rest of your shopping”*.

The publication is full price, provided that the publication is sold at full price and the reimbursement does not exceed the cost of the items being discounted.

**G6. If the final rate classification is not known then estimates must be made**

- a) In relation to promotional schemes utilising voucher redemption a wash through basis means vouchers are accounted for as they are redeemed. The specific point at which they are treated as redeemed is not prescribed but you should use a reasonable and consistent basis.

## PAID SINGLE COPIES

### Single Copy Sales

#### 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. **Cover price must be published on or inside front or back cover of the publication**
4. **The price paid for the publication by the consumer must be clear and conspicuous**
5. **If the final rate classification is not known then estimates must be made**
6. **Reported by rate, comparing price paid by the consumer with the Basic Cover Price**

#### 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) The consumer must pay at least minimum legal tender per copy.
- c) Multipacked (or banded) magazines

A magazine is defined for ABC purposes as being sold as part of a Multipack (i.e. where it is packaged or banded together as a unit with other issues or publications) only if two or more publications in that pack are included in an ABC circulation claim.

i) **Only one publication claimed**

If only one publication that is sold as part of a package is to be included in an ABC circulation claim, ('the lead title') then the sale of the pack will be treated for ABC purposes as the sale of just that publication. Note:

- It must be clear from the pack itself which publication is the lead title (i.e. the one which can be included in an ABC claim).
- The lead title cannot be a back issue or promoted as 'free'.

ii) **Two or more publications claimed**

- Sales of Multipacks must be separately and clearly identified on newstrade reports and documentation.
- If a magazine in the pack is a back issue or is at all promoted as 'free' then it cannot be claimed as a sold copy for ABC purposes

Note:

- If the publisher has removed the normal cover price from a publication (to prevent resale for example) or reduced the cover price for that issue the Basic Cover Price must still be applied for this purpose.
- For ABC rate classification purposes the Multipack price must be allocated to each magazine included in an ABC circulation claim on a pro-rata basis using their individual Basic Cover Prices.
- A free publication (or one promoted as free) included in the multipack may be eligible to be claimed under Monitored Free Distribution or Sample Free Distribution. Please refer to those sections for requirements and reporting. If a publication is claimed as a free copy within a retail multipack it must be detailed on the multipack breakout for the paid publication.

- d) 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. Cover price must be published on or inside front or back cover of the publication**

- a) Where a publication is sold as part of a Multipack:
  - i) The cover price of the individual publication need not be published on or in the publication.
  - ii) The price of the multipack must be published on the Multipack.

**4. The price paid for the publication by the consumer must be clear and conspicuous**

- 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) The value (or perceived value) of gifts or cover mounts to the consumer have no effect on the price paid for ABC purposes. Cash reimbursements to the consumer must be taken into account.
- c) You must retain details of promotional or special offers during the reporting period.

**5. If the final rate classification is not known then estimates must be made**

- a) If at the time you submit your circulation claim you are running a promotional scheme where the final position (e.g. the number of discounted sales via redeemed vouchers) is not known you must make an estimate of the final classification.

In this case you must adjust your claim in the following period to reflect any difference between the estimated classification and the actual classification.

- b) In relation to promotional schemes utilising voucher redemption: If 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 circulation then you can account for the vouchers on a wash through basis (i.e. as they are redeemed).

**6. Reported by rate, comparing price paid by the consumer with the Basic Cover Price**

- a) The default position is to use the UK Basic Cover Price. However you may opt to report other countries copies against the relevant local cover price.

## REPORTING

You will report single copy sales as follows, which will be broken out on the ABC Certificate (note: the term Full Rate will replace full or Basic Cover Price for reporting purposes):

1. By geographical type:

- a) United Kingdom and Republic of Ireland;
- b) Other Countries

2. By rate band:

- a) At Full Rate
- b) 20% - 99% of Full Rate
- c) Below 20% of Full Rate

3. Combined with total average retail sale over the period.

4. The issues that include copies sold as a part of a multipack must be reported, identifying the other publication(s) included in the multipack (only those that are themselves included in an ABC circulation claim – which could be as Retail Sale or Monitored/Sample Free) and the quantity and percentage of each issue's Paid Single Copies figure (total of retail sales and single copy sales) that is sold as part of a multipack.

## GUIDANCE

### G1. Single copy knowingly paid for by the consumer

- a) Cash means legal tender notes and coins, cheque, credit/debit card, wireless payment systems.
- b) Multipacks:
  - i) Identification of lead title could be achieved by:
    - The promotion identifying the lead title as the publication that is purchased and that the other publications in the pack are free. *For example: 'Buy X get Y free', where X would be the lead title; or*
    - The lead title's greater prominence. *For example the publication whose front page is visible at the front of the pack.*
  - ii) Sales of multipacks being separately and clearly identified on newstrade reports and documentation could be achieved by:
    - Making the external packaging/band of the multipack carry a price as well as a unique barcode (that is different from the barcode carried on any of the constituent publications).
    - Not printing the multipack barcode and price on any of the constituent publications (to avoid sales of individual publications being incorrectly recorded as multipack sales).

### One magazine claimed examples:

*For example:*

1. *ABC News (cover price £1) and ABC Celebrity (cover price £2) are packaged together, sold for £1 and promoted as 'Buy ABC News and get ABC Celebrity free'. In this case ABC News can be claimed (at the pack price of £1) because ABC Celebrity has been promoted as free.*
2. *ABC News (cover price £1) and ABC Celebrity (cover price £2) are packaged together, sold for £1 and promoted as '2 for 1'. If ABC Celebrity has its cover facing out of the front of the pack and the front cover of ABC News is not visible from the outside of the pack then only ABC Celebrity can be included in an ABC circulation claim and for ABC purposes each copy of the pack sold will count as a copy of ABC Celebrity sold for £1.*

### Two magazine multipack examples

*Examples:*

1. *ABC News (cover price £1) and ABC Celebrity (cover price £2) are packaged together and sold for £2.20 with the package having its own unique barcode. Copies of each magazine sold in the package can be claimed as retail sales, with ABC News being treated as sold at 73p and ABC Celebrity as £1.47 (package price pro-rated 1/3 and 2/3 respectively).*
2. *If ABC Celebrity was multipacked with a back issue of ABC News for £2.20, then the copies of ABC News could not be claimed as sales for ABC purposes (because multipacked back issues are disallowed) and the copies of ABC Celebrity could be claimed as sales for the price of £2.20*
3. *If ABC Celebrity was multipacked with an issue of ABC News for a pack price of £2.20, and ABC News is being promoted as being free, then: the copies of ABC News could not be claimed as sales for ABC purposes because they are promoted as free and the copies of ABC Celebrity could be claimed as sales for the price of £2.20*

### G2. Copies are purchased direct from the publisher

- a) You will need to ensure all records required to support the single copy sale claim are available for audit. This will include financial records that adequately identify the numbers of each issue of the publication sold, including an audit trail to verify the money received.
- b) For copies sold at exhibitions or events evidence you may need might include:
  - Till receipts/cash sheets allowing monies to be traced through to evidence of banking.
  - Evidence that the publisher or their representatives had a presence at the exhibition or event to corroborate that copies were sold there. *For example: evidence the publisher had booked a stand or pitch at the event, or evidence the copies were delivered to the event venue.*

### G4. The price paid for the publication by the consumer must be clear and conspicuous



- a) As the price paid may be affected by promotional schemes you should keep details of purchases and promotional spends so you can demonstrate copies are purchased and that sales under incentives/offers are classified correctly, or disallowed as necessary. You can contact ABC for confidential advice, supplying copies of the promotional material and offer wording. The information kept may include:
- Title/s involved
  - Issues involved
  - Duration of promotion
  - Outlets involved
  - Wording of the promotion displayed
  - How the resultant copies are claimed
  - How the promotion will be paid for
- b) Promotions/gifts examples
- If a publication 'ABC News' is promoted as '*Buy ABC News and get a free bottle of water*' then the bottle of water is treated as a free gift and it is clear the price paid is solely for the purchase of the publication.
  - If the promotion is '*Buy a bottle of water and get a free copy of ABC News*' then the publication will be treated as free for ABC purposes.

**G5. If the final rate classification is not known then estimates must be made**

- a) In relation to promotional schemes utilising voucher redemption a wash through basis means vouchers are accounted for as they are redeemed. The specific point at which they are treated as redeemed is not prescribed but you should use a reasonable and consistent basis.

## PAID SUBSCRIPTIONS

### Single Copy Subscription Sales

#### 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. **Standard subscription rates must be published**
6. **Reported by rate, comparing price paid by subscriber with standard rate**
7. **The price paid for the publication by the subscriber must be clear and conspicuous**

#### 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.
  - c) Retail subscriptions (where the purchaser buys a subscription at a retail outlet and is given a unique code that enables a subscription to be activated) can be claimed as long as:
    - i. They are sold through a third party retailer.
    - ii. Each retail subscription has a unique activation code.
    - iii. The retailer supplies reports identifying how many retail subscriptions have been sold and the price.
    - iv. You can demonstrate the number and prices of retail subscriptions both purchased and activated to support the claim.
    - v. They have been activated and distributed.

We will consider auditable alternative retail subscription schemes but you will need our approval in advance.

2. **Single copy per issue, distributed to a known addressee**
  - a) 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.
  - b) You must be able to demonstrate the copy is distributed to the addressee.
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) You can claim back issues:
  - i) Where a subscriber has specifically requested back issues as part of their subscription term:
    - For up to 3 months preceding the issue current when the subscriber is first added to the mailing list for UK and Republic of Ireland addressees.
    - For up to 6 months preceding the issue current when the subscriber is first added to the mailing list for addressees in other countries.
  - ii) Where a subscriber has not been specifically notified via the subscription offer that back issues will be part of their subscription term:
    - For weekly publications: For up to 2 issues immediately preceding the issue current when the subscriber is first added to the mailing list.
    - For non-weekly publications: only 1 issue immediately preceding the issue current when the subscriber is first added to the mailing list.

**5. Standard subscription rates must be published**

- a) The 'Basic Annual Rate' (BAR) is the standard 1 year subscription rate for the publication, in contrast to a special price only available to a limited class, or under limited conditions.
- b) There can only be 1 BAR per country/wider geographical region.
- c) If print subscriptions are not available separately then there is no need to publish a BAR.

**6. Reported by rate, comparing price paid by subscriber with standard rate**

- a) You must claim a subscription in the appropriate rate band by comparing the price paid for the subscription with the relevant Basic Annual Rate at the time of sale (pro-rate if less than 1 year). Note - ignore for ABC purposes:
  - i) Bank charges or exchange rate differences
  - ii) The value (or perceived value) of any gifts, or other incentives (including bundled publications or media products that are not claimed for ABC purposes). However cash reimbursements to the consumer must be taken into account.
- b) If a subscription promotion includes a gift or product that is being claimed for ABC purposes (for example a bundled copy of a publication or access to a paid website) then the price paid must be allocated according to the following, moving down the list until one can be applied:
  - i) According to the specific terms of the offer.
  - ii) Where specific terms are not clear, by pro-rating the price according to the relative prices of the ABC claimed products.
  - iii) Where the specific terms are not clear and in the absence of a means of pro-rating the price paid, it should be divided equally between the number of ABC claimed products included in the sale.
- c) Where a subscription is sold through a subscription agent:
  - i) Copies can be claimed as sold at Basic Annual Rate unless they are known to be discounted.

- ii) Linked incentives offered by the agent (with no contribution from the publisher) will be ignored for ABC purposes.
- d) You may treat subscription orders for more than one year as a sale at Basic Annual Rate if the published multi-year subscription rate when pro-rated to 1 year:
  - i) Is at least 90% of the BAR for a two year subscription; or
  - ii) Is at least 85% of the BAR for a three year subscription.
- e) You may treat renewal or direct debit rates as full rate providing the amount paid is at least 90% of the BAR.
- f) If you do not publish a relevant BAR then those copies must be claimed in the lowest rate band.
  - i) An exception is where no BAR is published because print subscriptions are not available separately. In this case you must determine rate band classification by using an “alternative BAR”, which is set at 75% of the annualised print single copy cover price. *For example: If print only subscriptions are not available but the print copy cover price of a weekly publication is £2, then the “alternative BAR” used in lieu of the BAR is 52 weeks x £2 x 75% = £78.*
- g) You must retain details of subscription rates and 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 (note: the term Full Rate will replace Basic Annual Rate for reporting purposes):

1. By geographical type:
  - a) United Kingdom and Republic of Ireland;
  - b) Other Countries
2. By rate band:
  - a) At Full Rate
  - b) 20% - 99% of Full Rate
  - c) Below 20% of Full Rate
3. By total average single copy subscription sale over the period
4. The Full Rate at the time of the last issue reported in the period for UK, ROI and Other Countries.
  - a) If there is more than one Full Rate for Other Countries then you must report ‘various’.
  - b) If no Full Rate is published during the Reporting Period because print subscriptions are not available separately (and you are claiming print and/or Digital Edition Subscriptions), then you must report the “alternative BAR” as defined in section 6f above.

## GUIDANCE

### G1. There must be a contractual arrangement between the subscriber and the publisher (or their agent)

- a) 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 claimed publication. Examples of how this may be achieved are shown below.

#### Merger

If you merge publications where there are live subscriptions:

#### Subscribers to one publication only

- You may continue to fulfil the contractual requirement of the subscription by mailing copies of the ‘new’ publication until the expiry of the subscription period.

**Subscribers to both publications**

- You may refund the unexpired portion of one subscription and continue mailing copies until the remaining subscription expires.

OR

- You may net the value of the unfulfilled subscriptions and allocate copies on an issue by issue basis until the value has been subsumed.

**Purchase or transfer of subscription lists from a ceased publication**

If you purchase or transfer a list of subscribers from a ceased publication, you could claim these as subscriptions if you could demonstrate:

- The amount each subscriber is 'in credit' in terms of the payments for their subscription to the ceased publication
- How the credit is applied to the subscription to the claimed publication.
- The subscriber has either
  - i. Elected to continue his subscription to the claimed publication; or
  - ii. Has been given the option to discontinue his subscription to the ceased publication and obtain a refund.

- b) As records for two or three year subscriptions may need to be provided for audit you must ensure these are still available. You may wish to ask us to seal the galley (mailing list) at audit where this might prove difficult going forward.

**G2. Single copy per issue, distributed to a known addressee**

- a) Distribution evidence: This will usually be from a third party company whose normal business is single copy distribution (such as Royal Mail). Typically the evidence will include testing the payment of invoices and related advice notes sufficient to identify the publication, issue, quantities and date distributed.

**G3. Single copy knowingly paid for by the subscriber**

- a) Cash means legal tender notes and coins, cheque, credit/debit card, wireless payment systems.
- b) Where payment is outstanding you may take into account the following in considering whether there are reasonable grounds to consider the debt to be live, good and collectable:
- i) Publisher's normal credit terms
  - ii) Payment history
  - iii) Credit control efforts

**G4. For a contracted period and for a minimum number of issues (at least two)**

- a) The contracted period may be a rolling issue by issue (or open ended) arrangement providing the contractual arrangements clearly intend there to be an on-going payment mandate and the sale is not promoted as a single copy purchase.

**G5. Standard subscription rates must be published**

- a) Published does not mean necessarily published in the publication but published so that they are publicly available.

**G6. Reported by rate, comparing price paid by subscriber with standard rate**

- a) [Requirement 6b showing examples ] If a subscription promotion includes a gift or product that is being claimed for ABC purposes (for example a bundled copy of a publication or access to a paid website) then the price paid must be allocated according to the following, moving down the list until one can be applied :
- i) According to the specific terms of the offer. *For example: Buy X magazine get Y free means Y will be treated as free*
  - ii) Where specific terms are not clear, by pro-rating the price according to the relative prices of the ABC claimed products. *For example where the promotion is 'Buy a subscription to X and Y for £50' and X and Y have Basic Annual Subscription rates of £40 and £50 respectively then the £50 paid will be pro-rated in the ratio 40:50.*
  - iii) Where the specific terms are not clear and in the absence of a means of pro-rating the price paid, it should be divided equally between the number of ABC claimed products included in the sale.

Further Examples of Subscription Promotions:

What's in the subscription promotion?	How is it promoted?	Can it be claimed?	How is it claimed?	Criteria applied
Publication A + Handbag	Subscribe today and receive a free handbag	Yes	At price paid (handbag ignored as not ABC claimed)	i
Publication + Handbag	Buy handbag and receive free subscription to Publication A	Not as paid	Publication is free (could be claimed as free if appropriate criteria met).	i
Publication A + Marks & Spencer Vouchers	Subscribe for 3 months and receive vouchers for Marks & Spencer	Yes	At price paid (vouchers ignored as not ABC claimed)	i
Publication A and Publication B (both ABC claimed)	Subscribe to Publication A and receive Publication B free	Publication A Yes. Publication B Not as paid	Publication A at price paid (Publication B treated as free as promoted as free)	i
Publication A and Publication B (both ABC claimed: Publication A sub normally £80 and Publication B sub normally £40)	Subscribe to both Publication A and Publication B for £100	Yes, both.	£100 pro-rated = £67 Publication A and £33 Publication B	ii
Publication A and Publication B (both ABC claimed: Publication A sub normally £80 and Publication B sub normally £40) + Handbag	Subscribe to both Publication A and Publication B for £100 and receive a handbag worth £50	Yes, both.	£100 pro-rated = £67 Publication A and £33 Publication B (handbag ignored as not ABC claimed)	ii
Publication A and Website access (both ABC claimed: Publication A sub normally £100 but Website access is only available as a package with the Publication)	Subscribe to Publication A and receive website access – all for £100	Yes, both	£100 divided equally £50 for Publication A and £50 for website access (website access is not available either free or paid so no price can be identified to pro-rate).	iii
Publication A + Digital Edition (not ABC claimed)	Subscribe to Publication A for £100 and receive the Digital Edition worth £80	Yes	Publication A at £100 (Digital Edition ignored as not claimed)	i
Publication A + Digital Edition (both ABC claimed: Publication A sub normally £100 and Digital Edition sub normally £50)	Subscribe to Publication A and the Digital Edition for £120 (normally £150).	Yes, both	£120 pro-rated = Publication A at £80 and Digital Edition at £40	ii

b) Examples of promotional offers that would result in copies being claimed at a discounted rate:

'Save 25% on your subscription'

'2 years subscription for the price of one'

'18 issues for the price of 12'

'Buy 12 issues get 6 free' (note: All 18 issues can be claimed as paid, with the price paid being allocated equally across them).

## PAID SUBSCRIPTIONS

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

#### DEFINITION

A Digital Edition 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**
3. **If the final paid for and viewed figure is not known then estimates can be made**

#### 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\*)
  - c) Only one view per device per issue can be claimed
  - d) There is no requirement to de-duplicate it against other circulation categories
  - e) Back issues up to 12 months old can be claimed against the issue current at the time it is viewed

#### \*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.  
*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 basis.

*Note: A device may make a number of active views of an issue, either together or at different times. Only one active view per device per issue can be claimed and reported*

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 the publisher for the copies claimed.

**3. If the final paid for and viewed figure is not known then estimates can be made**

- a) If at the time you submit your circulation claim you have good reason to believe further copies will be paid for and viewed (for example based on historical trends) then you may make an estimate of final sales.
- b) You must adjust your claim in the following period to reflect any difference between the estimated claim and the actual figure.

**REPORTING**

All You Can Read Sales will be reported as a single total average per issue over the Reporting Period, broken out as follows:

- 1. By geographical type:
  - a) United Kingdom and Republic of Ireland
  - b) Other Countries

**GUIDANCE**

None.



## PAID SUBSCRIPTIONS

### Requested Sponsored Subscription Sales

#### DEFINITION

A single copy personally requested by and distributed to a known individual, but paid for by a third party sponsor for a contracted period.

#### PRINCIPLES

1. **There must be a contractual arrangement between the sponsor and the publisher (or their agent)**
2. **Single copy per issue, requested by and distributed to a known addressee**
3. **Copies are paid for by the sponsor**
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 sponsor and the publisher (or their agent)**
  - a) You must be able to provide evidence of the contractual arrangements between the sponsor and the publisher (or their agent) including the issues/period, the quantities to be supplied and the price.
2. **Single copy per issue, requested by and distributed to a known addressee**
  - a) You must be able to provide evidence the addressee has specifically requested the copies
  - b) You must retain a list of individual recipients for one designated issue each reporting period (the Audit Issue - see General Principles section). In addition you must be able to recreate a list for any issue in the reporting period on request.
  - c) You must be able to demonstrate the copy is distributed to the addressee.
3. **Copies are paid for by the sponsor**
  - a) The sponsor, who is paying for the subscription, is a third party to the addressee, publisher (and their agent if applicable). *For example: A bank may offer the subscription to its customers as part of a loyalty package. If the customer opts to receive the subscription then the bank contracts to pay the publisher.*
  - b) 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 Requested Sponsored Subscription Sales as follows, which will be broken out on the ABC Certificate:

1. By geographical type:
  - a) United Kingdom and Republic of Ireland;
  - b) Other Countries

2. By total average Requested Sponsored Subscription Sales over the period.
3. A list of the sponsors for all copies claimed in the Reporting Period.

## GUIDANCE

### G2. Single copy per issue, requested by and distributed to a known addressee

- a) Distribution evidence: This will usually be from a third party company whose normal business is single copy distribution (such as Royal Mail). Typically the evidence will include testing the payment of invoices and related advice notes sufficient to identify the publication, issue, quantities and date distributed.
- b) You must have third party evidence that the individual has made a clear request to receive the publication before you send it to them. The following provide guidance and examples of acceptable methods of achieving this:
  - i) The requestor must have been asked and agreed, or they have stated, that they wish to receive a copy of the publication. Bear in mind you will need to be able to demonstrate this at audit. *For example using a question such as 'sign here to request a free copy of <publication name> or 'Complete this form to continue receiving this publication'.*
  - ii) There must be a clear separate request to receive the publication that is not combined with a request for another product or service. *For example: This means if the requestor is being offered the opportunity to request two or more publications, or register for an exhibition at the same time as requesting the publication, it should be clear to them that they can separately request to receive the publication(or not) with or without requesting or accepting the other product/service. You may use separate questions or separate boxes to make it clear what the individual is requesting in this scenario.*
  - iii) For a written or faxed request, the evidence could be demonstrated as third party by requiring the requestor to sign and date the form/request.
  - iv) For a request made over the telephone, by email or online, the following gives guidance and examples of how details could be demonstrated as third party:
    - Asking the requestor to provide their name and the answer to ABC's Personal Identifier Question (PIQ) - a memorable question set by ABC and changed each calendar year – details of the current PIQ can be found on the ABC website.
    - In the case of telephone requests, recording the telephone calls in a manner that can be made available for review at audit. If you would like our advice on whether a call recording system might be acceptable please contact us. Note: It remains your responsibility to comply with any legislation regarding the recording of telephone conversations.
    - It may help if a copy of the data captured via online or telephone campaigns is kept in its original state as once this data is entered or merged onto a main database the audit trail evidencing the collection of the data can be lost. You may also consider retaining invoices from external contractors evidencing the work carried out in this regard.
    - You are advised to retain copies of online forms/screenshots or telephone scripts to provide evidence of questions asked and responses recorded.

### G3. Copies are paid for by the sponsor

- a) Where payment is outstanding you may take into account the following in considering whether there are reasonable grounds to consider the debt to be live, good and collectable:
  - i) Publisher's normal credit terms
  - ii) Payment history
  - iii) Credit control efforts

### G4. For a contracted period for a minimum number of issues (at least two).

- a) The contracted period may be a rolling issue by issue (or open ended) arrangement providing the contractual arrangements clearly intend there to be an on-going payment mandate and the sale is not promoted as a single copy purchase.

## PAID SUBSCRIPTIONS

### Multiple Copy Subscription Sales

#### DEFINITION

More than one copy purchased by a known subscriber for a contracted period with the intention to distribute to the same group of, but unknown, 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.
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 geographical type:
  - a) United Kingdom and Republic of Ireland;
  - b) Other Countries
2. By total average multiple copy subscription sale over the period.

#### GUIDANCE

- G2. **Must be likely copies are received by the same individual(s) over the term of the subscription**

- a) You might demonstrate the copies are likely to be distributed to the same individual(s) over the subscription term by:
  - i) By providing names of the individuals to whom the copies are distributed
  - ii) By demonstrating that copies are distributed to the same fixed pool of individuals *e.g. employees of a particular department or company who can reasonably be expected to be present at the same delivery location on an on-going basis.*

**G3. Copies are paid for by the subscriber**

- a) Where payment is outstanding you may take into account the following in considering whether there are reasonable grounds to consider the debt to be live, good and collectable:
  - i) Publisher's normal credit terms
  - ii) Payment history
  - iii) Credit control efforts

**G4. For a contracted period for a minimum number of issues (at least two).**

- a) The contracted period may be a rolling issue by issue (or open ended) arrangement providing the contractual arrangements clearly intend there to be an on-going payment mandate and the sale is not promoted as a single copy purchase.

## PAID MULTIPLE COPIES

### Multiple Copy Sales

#### DEFINITION

Copies purchased by a third party from the publisher, delivered and made available for pick up or receipt by consumers.

#### PRINCIPLES

1. **There must be a contractual arrangement between the final purchaser (third party) and the publisher or an intermediary**
2. **Copies are paid for by the final purchaser**
3. **The publisher must receive a positive financial contribution per copy from the final purchaser**
4. **Copies distributed and made available for pick up or receipt by consumers**
5. **Claimed quantity should not exceed potential demand by the intended consumers**
6. **Reported by consumer type/location**
7. **The price paid for the publication by the final purchaser (and the intermediary if applicable) must be clear and conspicuous**

#### REQUIREMENTS

1. **There must be a contractual arrangement between the final purchaser (third party) and the publisher or an intermediary**
  - a) You must be able to provide evidence of the contractual arrangements between the final purchaser and the publisher and/or the intermediary (if applicable) including the issues, quantities to be supplied and price per copy.
  - b) You cannot claim sales of back issues.
3. **The publisher must receive a positive financial contribution per copy from the final purchaser**
  - a) Either the final purchaser or intermediary (if applicable) must pay the publisher a net amount for the copies:
    - i) When calculating what price has been paid you must take into account:
      - Any reciprocal payments made by the publisher
      - Any reciprocal charges for goods or services made by the purchaser (or the intermediary if applicable) as part of the deal *(for example: for distribution or marketing)*.
      - The value of any other goods or services provided free or discounted by the publisher *(for example advertising or promotional messages)*.
    - ii) In the case of airline and international rail copies, sold for distribution in secure areas airside and trackside, it is recognised that an authorised distribution company must be used. In this scenario:
      - If that distribution company is used as an intermediary to sell to the final purchaser, the publisher may not receive a net payment for the copies from the distribution company due to the payment of distribution charges.
      - If a distributor pays a contractual entry fee to the final purchaser which is of a general basis and not specific to any specified group of publications or publishers then this will not be considered a reciprocal payment to be taken into account for ABC purposes.

**4. Copies distributed and made available for pick up or receipt by consumers**

- a) You must be able to demonstrate that the copies are distributed and made available for pick up or receipt by the intended consumers.

**5. Claimed quantity should not exceed potential demand by the intended consumers**

- a) The claim for a multiple copy sale where the copies are distributed via the newstrade as part of a multipack with another publication must be restricted to the number actually sold on the newstrade (i.e. the claim will not be not the gross quantity purchased under the bulk sale deal).
- b) In other situations you must be able to demonstrate that the claimed quantity would not exceed the potential demand by the intended consumers.
- c) Copies purchased by a consumer, wholly or in part by coupon(s) obtained via a promotion controlled by a party independent of the publisher, can be claimed (on a sale or return basis) providing:
  - i) The Publisher has no control over the conversion of coupons into cash, (i.e. coupon redemption must be direct between the retailer of the Publication and the independent promoter or their agent)
  - ii) The final number of copies that may be claimed will be based upon the number of copies that can be proven by the redemption of vouchers and amount paid. Note: As the copies may have been initially supplied via the newstrade, care must be taken not to double count these copies in the circulation claim.

**6. Reported by consumer type/location**

No additional requirements

**7. The price paid for the publication by the final purchaser (and the intermediary if applicable) must be clear and conspicuous**

- a) The price paid must be at least minimum legal tender per copy (net), except for any short-term arrangement, for which either:
  - i) the final purchaser must pay at least 20% of the Basic Cover Price per copy (net);

OR

- ii) **[As an option from Reporting Periods ending January 2020]** You must:
  - o Obtain ABC’s agreement in advance of the distribution, having provided full details of timings, delivery locations etc. This is to enable audit work to be conducted at the appropriate time, including real-time testing where appropriate. *Note: notice of two weeks would normally be sufficient time to allow this to be arranged, but please contact us as early as possible regarding your plans, to make sure the distribution of copies can be verified and claimed.*
  - o Ensure ABC has the right to visit or contact distribution points for verification purposes.
  - o Have appropriate controls and processes to ensure copies are delivered and made available to consumers

Defining short-term

An arrangement will be considered short-term unless the number of issues sold under the deal exceeds that shown below (in a 12 month period from the date of the first issue supplied):

Publication Frequency	Short term unless exceeds:
Daily	40 issues
Bi-weekly (2 a week)	16 issues
Weekly	8 issues
Fortnightly	4 issues
Monthly	2 issues
Less frequent than monthly	1 issue

Note: For other publishing frequencies the number of issues must exceed that typically published in an 8 week period.

## REPORTING

You will report paid multiple copies as follows, which will be broken out on the ABC Certificate:

1. By geographical type:
  - a) United Kingdom and Republic of Ireland
  - b) Other Countries
2. By total average multiple copy sale over the period
3. By total average multiple copy sale analysed by the following categories according to consumer type:
  - a) Airside & International Rail
  - b) Hotels
  - c) Trains
  - d) Other Publication Insert
  - e) Voucher Redemption
  - f) Sports Events
  - g) Leisure Centres
  - h) Food/Beverage Outlets
  - i) Others.
4. **[From Reporting Periods ending January 2020]** For multiple copy sales that are sold at less than 20% of the Basic Cover Price per copy (net): an analysis including the issue, description and quantity.

## GUIDANCE

### **G1. There must be a contractual arrangement between the final purchaser (third party) and the publisher or an intermediary**

- a) In relation to airside and trackside copies:
  - i) It is the publisher's responsibility to ensure their distribution company will:
    - Provide evidence of distribution of the copies airside/trackside as detailed below
    - Understand and keep up to date with the requirements of the ABC Reporting Standards
    - Report the number of sold copies by issue for each ABC reporting period to the publisher
    - Provide access to the publisher's circulation auditor to any records requested for the purpose of checking the accuracy of any claim or compliance with the Reporting Standards and byelaws
  - ii) The publisher can appoint a circulation auditor other than their main circulation auditor to audit airside or international rail copies but this appointment must be separate from the appointment of the main circulation auditor. This means that the airside/trackside copy auditor must report separately to the publisher and ABC, and will not report to the main circulation auditor.
  - iii) The publisher's circulation auditor must have access to documentary evidence relevant to the deal between the final purchaser and any intermediary (if applicable).

### **G4. Copies distributed and made available for pick up or receipt by consumers**

- a) Evidence of distribution of the copies to the distribution company and onward to airside/trackside must be available. This will typically involve the distribution company maintaining a goods inwards and goods outwards recording system, with clearly documented management controls that:
  - Is updated daily for planned and unplanned changes
  - Is reconciled on a regular basis to resolve differences between goods in and goods out
  - Identifies the newspapers and number of copies supplied to every distribution point
  - Operates appropriate and effective quality assurance processes for ensuring that the newspapers and number of copies supplied to every point is correctly stated.
  - 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.



**G7. The price paid for the publication by the final purchaser (and the intermediary if applicable) must be clear and conspicuous**

- a) Averaging or bundling by issue/publication/customer is not permitted regardless of what the contractual arrangements state. For example: If an invoice states 5,000 copies at 2p and 5,000 copies at 0p then only the 5,000 copies at 2p are allowable, they cannot be averaged out at 1p.

## PAID MULTIPLE COPIES

### Multiple Copy Business Sales (Digital Edition only)

#### DEFINITION

A Digital Edition copy that has been purchased by a third-party and viewed by a consumer.

#### PRINCIPLES

1. **Copy is purchased by a third-party**
2. **Copy is viewed by the consumer**

#### REQUIREMENTS

1. **Copy is purchased by a third-party**
  - a) A third-party must pay the publisher at least minimum legal tender per copy (net) for the copies claimed
    - i) Where a third-party generates and provides the information on copies viewed for the claim then the requirement is that they must pay the publisher for the copies.
    - ii) When calculating what price has been paid by the third party you must take into account:
      - Any reciprocal payments made by the publisher
      - Any reciprocal charges for goods or services made by the third-party as part of the deal (for example: for distribution or marketing).
      - The value of any other goods or services provided free or discounted by the publisher (for example advertising or promotional messages).
  - b) You must be able to provide evidence of the contractual arrangements between third parties and the publisher to measure, report and pay the publisher for the copies viewed.
2. **Copy is viewed by the consumer**
  - a) 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\*).
  - b) Only one view per device per issue can be claimed.
  - c) There is no requirement to de-duplicate it against other circulation categories.
  - d) 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.

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 basis.

Note: A device may make a number of active views of an issue, either together or at different times. Only one active view per device per issue can be claimed and reported.

## REPORTING

Multiple Copy Business Sales will be reported as a single total average per issue over the Reporting Period, broken out as follows:

1. In the category Paid Multiple Copies by geographical type:
  - a) United Kingdom and Republic of Ireland
  - b) Other Countries
2. As an option, by the following categories according to the audience type:
  - a) Airside & International Rail
  - b) Hotels
  - c) Trains
  - d) Sports Events
  - e) Leisure Centres
  - f) Food/Beverage Outlets
  - g) Other/Not Analysed

## GUIDANCE

None.

## MEMBERSHIP COPIES

### DEFINITION

A single copy of an official Society publication distributed to a member of that society.

*Note: 'Society' throughout this section refers to the Society, Association or Organisation as appropriate.*

### PRINCIPLES

1. **The publication is an official publication of the Society**
2. **Single copy of an issue distributed to an individual who is a member of the Society (or an employee nominated under a corporate society membership)**

### REQUIREMENTS

1. **The publication is an official publication of the society**
  - a) You must be able to provide evidence that the publication is an official publication of the Society.
2. **Single copy distributed to an individual who is a member of the Society (or an employee nominated under a corporate society membership)**
  - a) Corporate members are members of the Society (companies or organisations) who pay the membership fee or fees and nominate employees as recipients of the publication. These recipients may be claimed as Society circulation.
  - b) Evidence of the individual's Society membership (or organisation's corporate membership and nominated employees) must be available.
  - c) You must be able to demonstrate the copy is distributed to the individual.
  - d) 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.
  - e) You cannot claim distribution of back issues.

### REPORTING

1. You will report Membership Copies as a single total average per issue over the Reporting Period, which will be broken out on the ABC Certificate as follows:
  - a) By geographical type:
    - i) United Kingdom and Republic of Ireland
    - ii) Other Countries
2. The Society/Societies name(s) will also be reported on the ABC Certificate.

### GUIDANCE

- G2. **Single copy of an issue distributed to an individual who is a member of the Society (or an employee nominated under a corporate society membership).**
  - a) You must be able to prove copies have been distributed to members of the society. Evidence of membership will be requested for a sample of addressees at the audit. This evidence may be:

- i) By locating the addressee in a published list of society members, which covers the period of the Audit Issue.
  - ii) If the publisher is the society, by providing evidence that the addressee has paid their society membership fee for the period covering the Audit Issue.
  - iii) If the publisher is third-party to the society, written confirmation from the society that the sampled addressees were members at the date of distribution of the Audit Issue. Note: If you are publishing the publication for the society on a contract basis we will not consider you third party for ABC purposes – this means written confirmation from the society will not be acceptable as audit evidence of society membership.
- b) Corporate membership example. 'A Ltd.' is a corporate member of Alpha Society. Four copies, addressed to individuals by name, are sent to four different people at A Ltd. These would constitute four valid corporate copies. Multiple copies to a single addressee cannot be claimed.

## FREE COPIES

### Controlled Free Circulation

#### DEFINITION

Copies sent free to a defined group of individuals.

#### PRINCIPLES

1. **Single copy per issue, distributed to an individual.**
2. **Individual falls within defined criteria (Terms of Control)**
3. **Individual's details supported by third party evidence that is less than three years old**
4. **Copies may be requested or non-requested**

#### REQUIREMENTS

**1. Single copy per issue, distributed to an individual**

- a) You must be able to demonstrate the copy is distributed to the individual.
  - i) Each copy should be addressed or accompanied by instructions which enable the distributor to deliver to the individual.
- 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 of any issue in the reporting period on request.
  - i) We may agree to waive this requirement where you use a bespoke distribution process involving a new route to market that is operated by a third party or partner operation under the following conditions:
    - o You are not able to provide a mailing list because the third party/partner operation responsible for the data will not/cannot provide it for the purposes of the audit.
    - o You do not provide to the third party/partner operation details of specific individuals that should receive a copy of the publication under their process.
    - o We are able to review the third party/partner's operation and distribution system and satisfy ourselves that the copies meet the definition and principles of Controlled Circulation and that there is not likely to be a significant level of duplication of a particular issue to individuals through this distribution process. [Note: individuals distributed to under this process need not be tested for duplications against copies distributed outside of the process].
    - o You notify us that you are claiming copies that utilise these requirements in order that we can plan appropriate verification work.
- c) You cannot claim distribution of back issues.

**2. Individual falls within defined criteria (Terms of Control)**

- a) The publisher sets the Terms of Control, complying with the following:
  - i) The wording must be clear and relate to individuals not companies
  - ii) Phrases or words that are subjective and/or difficult to explicitly prove are not permitted.
  - iii) There must be at least one qualifying demographic which is neither:
    - a geographic criteria at a country level or higher (*for example individuals in the UK*); or

- an interest in the field (*for example individuals with an interest in technology*).

- iv) It must be possible for individuals not to meet the criteria.
- b) You must not publish either the Terms of Control or an approximation of these in the publication or on any documents or promotional material targeted at the reader where the effect might be to lead them to provide inaccurate data about themselves in order to meet the Terms of Control.

### 3. Individual's details supported by third party evidence that is less than three years old

- a) At the date you distribute a copy you must have third-party evidence\* that:
  - i) supports the individual's name, job title/function (as appropriate) and address details.
  - ii) proves explicitly that the individual meets the Terms of Control.
  - iii) is less than three years old. Please refer to the guidance for dating evidence.
- \*b) A related party (as defined in the General Principles section) is NOT a third party. Therefore evidence provided by a related party is not acceptable for ABC purposes except in the following circumstances where at least one of the following applies:
  - i) ABC has audited and verified the data at audit to be compliant with all the requirements necessary for the circulation claim in question *For example: ABC has already audited the data from included on an attendance list as part of an event audit or has carried out a satisfactory review of a bespoke distribution process (see section 1b(i) above.)*
  - ii) You have purchased the data from the related party and:
    - You have paid a purchase invoice (money must have changed hands - an inter-company accounting transaction is not sufficient).
    - The data purchased is sold as part of an established data rental/sale business. The onus is on you to provide suitable proof of this fact. Examples of suitable proof include promotional material and data rental/sale invoices.

### 4. Copies may be requested or non-requested

The following additional requirements apply to copies claimed in these categories:

#### Individually requested

- a) The copy must be addressed to the individual by name.
- b) You must have third-party evidence that the individual has, within the last three years, made a clear request to receive the publication before you send it to them.

#### Company requested

- c) The copy must be addressed to the individual, either by name or job title/function.
- d) At the date you distribute the copy you must have third-party evidence that another employee or colleague from the individual's company or organisation has, within the last three years, made a clear request to receive the publication on the individual's behalf.

#### Non-requested (either by name or by job title/function)

- e) The copy must be addressed to the individual, either by name or job title/function.
- f) For by job title/function copies you may add a stylized/generic job title/job function to the address of an organisation for which you have third party evidence of the organisation's name and address providing:
  - i) The job title/ job function could reasonably be expected to relate to an individual in that organisation.

- ii) Multiple or similar job titles/ job functions at the same organisation are not used in a way that might result in copies being distributed to the same individual.

## REPORTING

You will report controlled circulation as follows, which will be broken out on the ABC Certificate:

1. By average geographical type:
  - a) United Kingdom and Republic of Ireland
  - b) Other Countries
2. By total average circulation over the reporting period, combined with other free copy categories, analysed into:
  - a) Regular - net
  - b) Sample - net

Note:

- i) Controlled circulation is defined as regular if the quantities are broadly similar for the majority of issues in the Reporting Period. If not regular the copies will be claimed as sample.
  - ii) Controlled copies are deemed to be net for reporting purposes as they are distributed to individuals
  - iii) There is no requirement to breakout Controlled Copies into individual requests, company requests or the non-requested types.
3. If your claim includes any controlled circulation copies you will report the applicable Terms of Control.
  4. If you're optionally analysing any controlled requested copies you may choose to report an analysis of the age of the requested copies from the date of the distribution of the Audit Issue in the following bands:
    - a) 0 - 1 year
    - b) 1 - 2 years
    - c) 2 - 3 years

## GUIDANCE

### G1. Single copy per issue, distributed to an individual

- a) Distribution evidence: This will usually be from a third party company whose normal business is single copy distribution (such as Royal Mail). Typically the evidence will include testing the payment of invoices and related advice notes sufficient to identify the publication, issue, quantities and date distributed. 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.

### G2. Individual falls within defined criteria (Terms of Control)

- a) The Terms of Control enable you to demonstrate the attributes or quality of your circulation to potential advertisers and to differentiate your publication from others serving the same or similar markets. Controlled circulation is therefore useful to advertisers and media buyers because they enable them to target their advertising more effectively.
  - i) The Terms of Control must relate to individuals not companies. *For Example: 'Engineering companies in the U.K.' would not be allowed whereas 'individuals in engineering companies' is acceptable.*
  - ii) *Subjective* phrases or words that are subjective and/or difficult to explicitly prove are not permitted. This may include terms such as: related, associated, selected, allied to the field, various, specialist, professional, executive, key, substantial, high spending, major, senior (unless it has a capital S and is part of a job title), all..., every....
  - iii) There must be at least one qualifying demographic (*for example job title, job function, purchasing responsibility, business, industry sector or members of a particular society*). Note: A geographical region at country level alone is specifically not permitted as a qualifying demographic as it is not considered a sufficiently distinguishing demographic. *For example: 'Individuals in the UK' would not be allowed but 'Company Directors in the UK' would.*



**G3. Individual’s details supported by third party evidence that is less than three years old**

- a) You may use third party evidence from different sources (also known as ‘secondary sources’) to prove the addressee meets the Terms Control, verify the individual’s name and address details or a request for the publication.
- b) Any material used to capture information to prove the individual meets the Terms of Control must neither explicitly or implicitly lead the addressee to give the desired qualification data in order to receive the publication. Suitable ways to ensure this requirement is complied with is to add an option to the possible answers such as: Other ..... (please specify.); or add possible responses/tick boxes (where used) that include some items that would fall outside the Terms of Control.
- c) You must be able to provide the third party evidence at audit.
  - It is your responsibility to comply with copyright legislation in relation to the use of data from third-party sources
  - If you are sourcing data from websites, and may have difficulty proving the date of the source, you may opt to use ABC’s source validation service. An engagement letter detailing the provision of this service must be in place before the date of distribution of the issue for which the source will be used. Please contact us to arrange this.
- d) Examples of possible evidence types and how they must be dated are provided in the table below.
- e) For data captured over the telephone, by email or online, the following gives guidance and examples of how details could be demonstrated as third party:
  - Asking the individual providing the data to provide their name and the answer to ABC’s Personal Identifier Question (PIQ) - a memorable question set by ABC and changed each calendar year – details of the current PIQ can be found on the ABC website.
  - In the case of information obtained via telephone calls, recording the telephone calls in a manner that can be made available for review at audit. If you would like our advice on whether a call recording system might be acceptable please contact us. Note: It remains your responsibility to comply with any legislation regarding the recording of telephone conversations.
  - It may help if a copy of the data captured via online or telephone campaigns is kept in its original state as once this data is entered or merged onto a main database the audit trail evidencing the collection of the data can be lost. You may also consider retaining invoices from external contractors evidencing the work carried out in this regard.
  - You are advised to retain copies of online forms/screenshots or telephone scripts to provide evidence of questions asked and responses recorded.
- f) In relation to the exception for data provided by a related party (The data purchased is sold as part of an established data rental/sale business): The onus is on you to provide suitable proof of this fact. Examples of suitable proof include promotional material and data rental/sale invoices.

Example sources and dates of sources

Source Type	Example Evidence	Date of Source
<b>Written communication from addressee / addressee’s company</b>	Copy of communication	Date of document
<b>Telephone communication with addressee / addressee’s company</b>	Record of the response to personal identifier question, copy of record and telephone number	Date of communication
<b>Requests for other journals</b>	Copy of request card	Date of request
<b>Reader Enquiry cards</b>	Copy of reader enquiry card	Date of enquiry, postmark or distribution of the issue which contained the card
<b>Web based reader enquiry form</b>	Record of the response to the personal identifier question, copy of record and email address/telephone number	Date of communication

<b>Email communication from addressee / addressee's company</b>	Record of the response to Personal Identifier Question and copy of communication	Date of email
<b>Competition entries – paper</b>	Copy of the entry	Date of entry
<b>Competition entries – web</b>	Record of the response to the personal identifier question, copy of record and email address / telephone number	Date of entry
<b>Press cuttings</b>	Copy of the cutting, which includes issue date or complete publication	Cover date of the publication or the first day of the cover date month
<b>Published directories that are publicly available</b>	Copy of the directory	Month and year of publication date. E.g. Cover date is 2013/2014 the date is 1st January 2013 unless an actual publication date is shown
<b>Exhibition attendee lists</b>	Copy of list, invoices / suppliers statement	Last day of Exhibition
<b>Suppliers / business lists</b>	Copy of list, invoices / suppliers statement	Date of acquisition of list
<b>Business cards- if signed and dated</b>	Copy of the Business Card	Date of signature on card
<b>Website data*</b>	Method and date of contact must be recorded. A hard or soft copy of the page which contains the sourced data plus the site's home page must be retained	Either a specific date within the published text on the webpage, or a copyright date (where the 1st of the year should be used - e.g. © 2013 = 1/1/2013) Note: If there is no date on the website then it is unlikely source can be used for ABC purposes (a screen print date generated by the user's computer is not acceptable) unless the data has been validated by ABC's source validation service.
*If you are sourcing large quantities of data from websites we recommend you tell us at the time of collection and would like to remind you that it is your responsibility to ensure you are legally entitled to use and store the data for the purposes of the ABC claim and audit. We may ask you to make a declaration that internet sites used as sources are third party. It may be acceptable to use other methods of record keeping or audit as long as you obtain our written agreement.		

**G4. Copies may be requested or non-requested**

**Individually requested and company requested circulation**

- a) You must be able to demonstrate third party evidence of a clear request to receive the publication within the last three years. The following provide guidance and examples of acceptable methods of achieving this:
  - i) The requestor must have been asked and agreed, or they have stated, that they wish to receive a copy of the publication (or for company requested for their colleague to receive a copy). Bear in mind you will need to be able to demonstrate this at audit. *For example using a question such as 'sign here to request a free copy of <publication name>' or 'Complete this form to continue receiving this publication'.*
  - ii) There must be a clear separate request to receive the publication that is not combined with a request for another product or service. *For example: This means if the requestor is being offered the opportunity to request two or more publications, or register for an exhibition at the same time as requesting the publication, it should be clear to them that they can separately request to receive the publication(or not) with or without requesting or accepting the other product/service. You may use separate questions or separate boxes to make it clear what the individual is requesting in this scenario.*
  - iii) For a written or faxed request, the evidence could be demonstrated as third party by requiring the requestor to sign and date the form/request.
  - iv) For a request made over the telephone, by email or online, the following gives guidance and examples of how details could be demonstrated as third party:

- Asking the requestor to provide their name and the answer to ABC's Personal Identifier Question (PIQ) - a memorable question set by ABC and changed each calendar year – details of the current PIQ can be found on the ABC website.
  - In the case of telephone requests, recording the telephone calls in a manner that can be made available for review at audit. If you would like our advice on whether a call recording system might be acceptable please contact us. Note: It remains your responsibility to comply with any legislation regarding the recording of telephone conversations.
  - It may help if a copy of the data captured via online or telephone campaigns is kept in its original state as once this data is entered or merged onto a main database the audit trail evidencing the collection of the data can be lost. You may also consider retaining invoices from external contractors evidencing the work carried out in this regard.
  - You are advised to retain copies of online forms/screenshots or telephone scripts to provide evidence of questions asked and responses recorded.
- b) If you change a publication's name or merge two publications then valid requests for the original publication may be transferred to the new publication as requested controlled circulation providing you can still prove the individual meets the Terms of Control for the new publication.

#### **Non-requested circulation**

- a) When adding stylised/generic job titles/functions
- i) These must reasonably be expected to relate to an individual in that organisation. *(for example Managing Director, Credit Controller)*
  - ii) Multiples of a job title/ job function (or similar ones) must not be used in a way that might result in them being distributed to the same individual. *For example: If 30 copies were addressed to 'Company Secretary' at 30 branches of XYZ Co Ltd, these copies would be treated as duplicates as XYZ Co Ltd would be expected to have only one Company Secretary. It would be expected that copies from each branch would be forwarded to the one Company Secretary. This problem would not arise if each of the copies were addressed to a Branch Manager as it would be reasonable to assume each branch would have a manager.*

#### **G5. Reporting**

- a) Optional Age of requests bandings - example

*Audit Issue distributed on 20 .11. 2017*

*Under 1 year: All requests dated between 21.11.2016 and 20.11.2017 inclusive*

*1 to 2 years: All requests dated between 21.11.2015 to 20.11.2016 inclusive*

*2 to 3 years All requests dated between 21.11.2014 to 20.11.2015 inclusive*

*Requests dated before 21.11.2014 are no longer valid to be claimed as controlled circulation copies (they may be eligible for non-controlled circulation in sectors where this is available)*

- b) The ageing of requests for Annual Publications may be from the end of the distribution period if this method of reporting period is chosen.

## FREE COPIES

### Non-Controlled Free Circulation

#### DEFINITION

Single copies distributed to individuals or organisations.

#### PRINCIPLES

##### 1. Single copy per issue, distributed to an individual or organisation

#### REQUIREMENTS

##### 1. Single copy per issue, distributed to an individual or organisation

- a) You must be able to demonstrate the copy is distributed to the individual or organisation.
  - i) Each copy should be addressed or accompanied by instructions which enable the distributor to deliver to the individual.
- b) You must retain a list of the 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 of any issue in the reporting period on request.
- c) You cannot claim distribution of back issues.

#### REPORTING

You will report non-controlled circulation as follows, which will be broken out on the ABC Certificate:

1. By average geographical type:
  - a) United Kingdom and Republic of Ireland
  - b) Other Countries
2. By total average circulation over the reporting period, combined with other free copy categories, analysed into:
  - a) Regular - net
  - b) Sample - net

Note:

- i) Non-Controlled circulation is defined as regular if the quantities are broadly similar for the majority of issues in the Reporting Period. If not regular the copies will be claimed as sample.
- ii) Non-Controlled copies are deemed to be net for reporting purposes as they are distributed individually
- iii) There is no requirement to breakout Non-Controlled copies into by name or not by name types

#### GUIDANCE

##### G1. Single copy per issue, distributed to an individual or organisation

- a) Distribution evidence: This will usually be from a third party company whose normal business is single copy distribution (such as Royal Mail). Typically the evidence will include testing the payment of invoices and related advice notes sufficient to identify the publication, issue, quantities and date distributed.
- b) Distribution evidence: If a copy is handed to an individual (say at an exhibition) distribution evidence may comprise the recording of the individual's full name and address details, the date and their signature clearly acknowledging receipt of the publication (including the relevant issue information). Note:

- i) The signed acknowledgement must not be combined with a request or acknowledgement of another product or service.
- ii) Copies given away with entry tickets or goody bags can only be claimed if the individual's full details are recorded and they have explicitly signed acknowledging receipt of the issue of the publication.

## FREE COPIES

### Monitored Free Distribution

#### DEFINITION

Copies distributed on a regular and consistent basis to known distribution points for pick up or receipt by consumers.

#### PRINCIPLES

1. **Prior notification of distribution details and any changes to ABC**
2. **Distribution follows a regular and consistent pattern to known distribution points**
3. **Copies are made available at the known distribution points for pick up or receipt by consumers**
4. **Quantity claimed should not exceed potential demand by the intended consumers**
5. **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 monitored free distribution copies, including the following information:
    - i) Details of how, when and where the copies will be distributed
    - ii) A list of all distribution points
  - b) 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.
  - c) The monitored free distribution element of any claim must be audited by ABC Staff Auditors.
2. **Distribution follows a regular and consistent pattern to known distribution points**
  - a) A distribution point is defined as an agreed location at which copies are handed to or left for pick up by the consumer.
  - b) Distribution points used must be regular in type for every issue (subject to notified and allowable changes).
    - If there are changes to the type of distribution points used (whether a new type is added or an existing type is dropped) then you must inform ABC.
    - We will consider the nature and extent of the changes in the distribution and decide if any further action is required. *For example being required to notify advertisers of the changes or the issuing of a new Certificate.*
    - For the avoidance of doubt, a particular distribution must be on an every issue basis to be considered regular for this category (meaning, for example, that distribution every other issue is not regular).
  - c) The distribution points claimed must be consistent with the overview description.
  - d) ABC must have the right to visit or contact distribution points for verification purposes.
  - e) It is recognised that there will be minor changes in distribution. However significant changes must be notified as follows:
    - i) If the total monitored free distribution for an issue increases by more than 25% compared to the average monitored free distribution of the previous four issues you must apply to ABC for approval to claim the additional copies.
    - ii) If the total monitored free distribution for an issue decreases by more than 25% compared to the average monitored free distribution of the previous four issues you must notify ABC of the change.

Note:

- We will consider the nature and extent of the changes in the distribution and decide if any further action is required. *For example being required to notify advertisers of the changes or the issuing of a new Certificate.*
- If your publication has a defined publishing frequency and publishes a double issue (for example: a monthly publication publishes a July/August issue) then it may be acceptable to claim an increase in supply for that issue to cover the extended pick up period before the next issue is distributed.
- If your publication has a seasonal audience then it may be acceptable to increase or decrease regular supplies in line with the increased or decreased potential audience for the title. The in-season and out-of-season supplies must be regular in quantity and distribution point types, and the seasons must be clearly defined in the overview description and agreed in advance by ABC.
- If there are less than 4 issues of the publication distributed in a calendar year then the increases or decreases in monitored free distribution (of more than 25%) will be assessed against the average monitored free distribution of the issues distributed in the previous 12 months.

**3. Copies are made available at the known distribution points for pick up or receipt by consumers**

- a) 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 3rd 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.
  - ii) In the case of retail customer magazines it may be acceptable for the publication to be distributed through the same distribution system from central/area warehouse to individual retail outlets as the retailer's other goods and use associated documentation to support a gross distribution claim and EPOS reports for net distribution if applicable. A retail customer magazine is defined as a publication which:
    - Is published by or on behalf of a retailer
    - Is targeted at customers of that retailer
    - Is supplied to the retailer's own outlets for distribution in store
  - iii) In the case of copies distributed to third party distributors for onward distribution to airlines (for airplanes and/or lounges), trains or ships:
    - Copies may be claimed as gross distribution providing ABC is given full and free access to the distributor's contractual arrangements, invoices and documentation to enable verification of the onward supply.
    - The gross distribution claim must be restricted to the quantity verified as onwardly distributed to the airlines, trains or ships and not the quantity supplied to the distributor.
  - iv) In the case of copies that are not distributed solus but are packaged with other free or paid publications, inserted in other publications or in goody bags you must be able to demonstrate the copies are distributed using that mechanic. *This may include providing evidence of insertion, packaging, sales etc. We recommend you contact us for advice on evidence required.*
    - If free copies are distributed via a retail multipack with a paid publication the claim should be restricted to the paid publication's net sale. If at the time you submit your circulation claim unsold copies could still be returned or reported you must make an estimate of the final net sale. You must adjust your claim in the following period to reflect any difference between the estimated net sale and the actual net sale.
- b) Where your ABC monitored free distribution 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. Note: This must be on a 'session' basis. *For example a hand merchandiser who goes out first*

*thing in the morning and then again after lunch with a new supply of copies must sign separately for the morning and afternoon supply and returns.*

- c) You cannot claim distribution of back issues, with the exception of copies distributed overseas, where copies may be claimed providing they are distributed within the relevant on-sale period for the current issue for the territory concerned.

**4. Quantity claimed should not exceed potential demand by the intended consumers**

- a) Any distribution carried out by merchandisers must be claimed on a net basis (i.e. account for undistributed copies) at each distribution point.

**5. 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.

## REPORTING

You will report monitored free distribution copies as follows, which will be broken out on the ABC Certificate:

1. By geographical type:
  - a) United Kingdom and Republic of Ireland
  - b) Other Countries
2. By total average monitored free distribution over the Reporting Period, combined with other free copy categories, analysed into:
  - a) Regular
    - Net
    - Gross
3. By total average monitored free distribution per issue for the period, analysed into:
  - a) Net distribution - by hand
  - b) Net distribution - other
  - c) Gross distribution
4. By total average monitored free distribution for the following distribution point types, analysing copies by those distributed solus or packaged with other products:
  - a) Airports / airlines
  - b) Cruise ships / ferries
  - c) Other travel points
  - d) Educational establishments
  - e) Food and drink outlets
  - f) Hotels
  - g) Leisure centres / clubs
  - h) Medical establishments
  - i) Offices
  - j) Retail outlets
  - k) Street
  - l) Other

A breakdown of the total average Monitored Free Distribution packaged copies broken out by a description of the accompanying product and distribution mechanism.



*For example:*

*Packaged copies:*

*500 copies distributed at hotels with XYZ magazine.*

*1,213 copies packaged with PQR magazine in a retail multipack*

5. You may optionally report the total average number of distribution points per issue over the period.
6. A verifiable overview description of the Monitored Free Distribution

## GUIDANCE

### G1. Prior notification of distribution details to ABC

- a) The overview description must be verifiable from evidence.
- b) The list of all distribution points.  
We would expect this to include the following for each distribution point:
  - Unique point ID (to enable clear identification when changes are made).
  - Address, including postcode.
  - Audience Type. *For example airline, hotel – as analysed on the Certificate.*
  - Whether there is a responsible individual based at the point, a deliverer places copies on display, or it is a hand distribution point.
  - Point description. *For example: type of bin, location at address.*
  - Point restrictions. *For example it is particularly important to identify any points which can only be accessed via security barriers such as airport airside locations, some office buildings.*
  - Name of responsible person:
    - Name of recipient for distribution points where individual based at point confirms delivery.
    - Name of deliverer (or name of delivery company) where deliverer confirms delivery.
  - Telephone number of responsible individual.
  - Normal day/date of delivery.
  - Approximate time of delivery.
  - Method of delivery. *For example: name of 3rd party distribution company.*
  - Normal supply quantity.
  - Normal day/date of collection of returned/damaged copies (net copies only).
  - Additional details as above for all regular top-up supplies.

The list of all distribution points must be supplied on request-

- c) Other information needed for audit typically will include:
  - i) Issue by issue monitored free distribution summary:
    - This is an issue by issue summary of the claimed monitored free distribution, compiled from the Detailed Issue Distribution Lists (see below).
  - ii) Detailed Issue Distribution List  
This form includes on an issue by issue basis:
    - Name/identification of distribution point
    - Type of distribution point (e.g. hotel), manned or unmanned
    - Gross supply
    - For copies claimed on a net basis: Returned/damaged copies
    - Net distribution
    - Actual day/date of delivery
    - For copies claimed on a net basis: Actual day/date of collection of returned/damaged copies
- d) Copies that are purchased from distribution points are still eligible as monitored free distribution as long as they comply with the monitored free distribution rules.

### G2. Distribution follows a regular and consistent pattern to known distribution points

- a) *A distribution point is defined as an agreed location at which copies are handed to or left for pick up by the consumer.*

- i) You should be able to provide details of the terms and conditions between the publisher and the distribution points for the supply and collection of copies, including any financial arrangements.
- b) Examples of ineligible distribution (because it is not regular and consistent) include distribution to irregular exhibitions, rotational sampling, and variations in gross supply due to fluctuations in demand (except as allowed due to seasonal variation rules). Such copies may be claimed as Sample Free Distribution.

**G3. Copies are made available at the known distribution points for pick up or receipt by consumers**

- a) *You must be able to provide evidence, from the third party responsible, of the number of copies made available for pick up or receipt at each distribution point by consumers.*
  - i) Typically, suitable evidence will be a delivery note signed and dated by a responsible third party individual (at the time of delivery) confirming the number of copies of the particular issue of the publication supplied and that they have made available for pick up or receipt at the particular location.
  - ii) Where the individual confirming the delivery is the driver/distributor, additional verification such as the deliverer's manager signing to confirm completion, or the inclusion of a time of delivery may be required where ABC deems appropriate for audit purposes.
  - iii) Ordinarily an individual based at the distribution point should be signing the delivery note at the time of the delivery. However if the signatory is unavailable at the time of delivery they can complete the delivery note left with the consignment and return to the publisher within 5 working days or before the distribution of the next issue (whichever is the sooner).
- b) *Where your ABC monitored free distribution 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.*
  - i) Typically, suitable evidence will be a returns note signed and dated by a responsible third party individual (at the time of collection) confirming the number of copies of the publication returned/not picked up, including the time collected. If there is no evidence you cannot assume 100% distribution but instead due to lack of evidence must treat distribution as zero.
  - ii) Ordinarily an individual based at the distribution point should be signing the returns note at the time of the collection. However if the signatory is unavailable at the time of collection they can complete the returns/collection note left at the time of collection and return to the publisher within 5 working days or before the distribution of the next issue (whichever is the sooner).
  - iii) Distributors and their agents must not have a disincentive to accurately report the net number of copies picked up/received by consumers.

**G5. Effective management controls over distribution**

- a) 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 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 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.

## FREE COPIES

### Free Retail Voucher Copies

#### DEFINITION

Single copies obtained free from a retailer by a consumer by means of a voucher.

#### PRINCIPLES

1. Free single copies are supplied to the consumer through retailers via the redemption of a voucher
2. There must be an auditable incentive for only those vouchers redeemed by the consumer to be reported to the publisher

#### REQUIREMENTS

1. Free single copies are supplied to the consumer through retailers via the redemption of a voucher
  - a) The voucher must be published in another publication.
  - b) Copies can only be claimed if redeemed through retailers where the publication is normally sold.
  - c) You must be able to provide evidence of the number of vouchers redeemed at retailer level and wholesaler level (if applicable).
2. There must be an auditable incentive for only those vouchers redeemed by the consumer to be reported to the publisher
  - a) If the voucher is made available to the consumer through another publication on retail sale, the relative retail margins must not incentivise the retailer to redeem vouchers without selling that publication. You must therefore make available to your auditor or ABC the retail and wholesale margins of the publication supplied free and the publication carrying the voucher.

#### REPORTING

You will report Free Retail Voucher Copies, which will be broken out on the ABC Certificate:

1. By geographical type:
  - a) United Kingdom and Republic of Ireland.
  - b) Other Countries
2. By total average Free Retail Voucher Copies over the period
3. By total average circulation over the reporting period, analysed into:
  - a) Regular - net
  - b) Sample - net

Note:

- i) Free Retail Voucher Copies are defined as regular if the quantities are broadly similar for the majority of issues in the Reporting Period. If not regular, the copies will be claimed as sample.
- ii) Free Retail Voucher Copies are deemed to be net for reporting purposes

#### GUIDANCE

None.

## FREE COPIES

### Free Letterbox

#### 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, 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.
  - c) You cannot claim distribution of back issues.
2. **Distribution follows a regular and consistent pattern**
  - a) The quantity of copies distributed and rounds distributed to must be broadly the same for all issues. Note:
    - Only for publications published more frequently than weekly (e.g. daily) the distribution may be varied without limit between each issue. *For example: Mondays 10,000 copies, Tuesdays no copies, Wednesdays 5,000 copies etc*
    - It is accepted that there will be some change in the distribution between issues. However you cannot include in your free letterbox 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). *Note: Rotational or intermittent delivery can be claimed as Sample Free Distribution.*
  - b) Only distribution in the UK or Republic of Ireland can be claimed.
  - c) 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.

#### 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 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, which will be broken out on the ABC Certificate as follows:

1. By geographical type:
  - a) United Kingdom and Republic of Ireland.
  - b) Other Countries
2. By total average circulation over the reporting period, analysed into:
  - a) Regular - net
  - b) Sample - net

Note:

- i) Free Letterbox Copies are defined as regular if the quantities are broadly similar for the majority of issues in the Reporting Period. If not regular, the copies will be claimed as sample.
- ii) Free Letterbox copies are deemed to be net for reporting purposes

## FREE COPIES

### Sample Free Distribution

#### DEFINITION

Free copies distributed, on an irregular basis, using an existing ABC Free Distribution category.

#### PRINCIPLES

1. **Distribution uses an existing ABC Free Distribution category, without the need for a regular and consistent basis.**
2. **Prior notification of distribution details to ABC**
3. **Distribution must be of an existing edition claimed on the certificate**

#### REQUIREMENTS

1. **Distribution uses an existing ABC Free Distribution category, without the need for a regular and consistent basis.**
  - a) The requirements of the relevant Consumer Magazine Free Distribution category apply, with the exception that distribution may be of a single issue.
    - i) The Free Distribution categories eligible for reporting as Sample Free Distribution are:
      - Controlled Free Circulation
      - Non-Controlled Free Circulation
      - Monitored Free Distribution
      - Free Retail Voucher Copies
      - Letterbox Delivery
    - b) Requirements relating to distribution across issues being on a regular and consistent basis and changes from previous issues are ignored.
2. **Prior notification of distribution details to ABC**
  - a) You must obtain ABC's agreement in advance of the distribution for sample copies under the Monitored Free Distribution and Free Letterbox distribution methods, having provided full details of timings, delivery locations etc. This is to enable audit work to be conducted at the appropriate time, including real time testing where appropriate.
3. **Distribution must be of an existing edition claimed on the certificate**
  - a) The copies must be broadly similar to an existing edition being claimed on the certificate. Therefore a certificate cannot comprise copies claimed in the Sample Free Distribution category alone.

#### REPORTING

You will report Sample Free Distribution as follows, which will be broken out on the certificate:

1. By total average Sample Free Distribution of the issues for the period, analysed by:
  - a) By geographical type:
    - i) United Kingdom and Republic of Ireland
    - ii) Other Countries

2. By total average Sample Free Distribution over the Reporting Period analysed into:
  - a) Net
  - b) Gross
3. For each issue claimed an analysis as follows:
  - a) Distribution type. *E.g. Net distribution – by hand, Net distribution – other, Gross*
  - b) A statement describing how and where the copies are distributed (covering both the geographical location and type of distribution point and, if the copies are packaged the accompanying product).
  - c) The number of copies

*Illustration of data required for Sample Free Distribution - Monitored Free Distribution*

<b>Issue</b>	<b>Distribution Type</b>	<b>Distribution Point Type Statement</b>	<b>Distribution Quantity</b>
March 2016	Gross Distribution	Gyms in London – copies made available for pick up by users	300
March 2016	Gross Distribution	Gyms in Birmingham copies made available for pick up by users	250
April 2016	Gross Distribution	Hotels within the M25: copies made available for pick up by guests	500
May 2016	Net Distribution – by hand	Wimbledon Tennis Championships - copies handed to visitors inside the venue.	1,527
May 2019	Gross Distribution	Home Furnishing Show, NEC: copies made available to visitors in goody bag	2,300
June 2019	Net Distribution – other	Retail Multipack with XYZ magazine	4,226

**GUIDANCE**

None.



## DIGITAL EDITIONS

### DEFINITION

A digital edition is an edition of the print publication published electronically as a unit.

### PRINCIPLES

1. **Prior notification of Digital Edition claims and plans are required**
2. **A Digital Edition is sufficiently similar to be considered the same product as the print parent edition**
3. **Digital Edition copies are opted in**
4. **A Digital Edition is published and available to the consumer**
5. **Digital Edition copies must meet requirements of the relevant print category except where varied by this section**
6. **Reported by rate, comparing price paid with the print copy price**
7. **Optional metrics/breakdowns can be reported**

### REQUIREMENTS

1. **Prior notification of Digital Edition claims and plans are required**
  - a) Digital Edition claims must be audited by ABC Staff Auditors
  - b) You must register your intention to claim in advance of the publication of the issues as part of the audit is carried out during the reporting period.
  - c) You must provide planned distribution dates in advance and notify us of any changes.
2. **Digital Edition is sufficiently similar to be considered the same product as the print parent edition**
  - a) A Digital Edition must be identified as an edition of a publication reported on the ABC Certificate (the Parent Edition). This means it must carry a logotype/masthead incorporating the generic name of the Parent Edition and be consistent with the general appearance of the Parent Edition.
  - b) A Digital Edition is published electronically as a unit.
  - c) It may be reformatted to suit the different delivery medium. *For example: changes in page size or order.*
  - d) Editorial or advertising may include electronic enhancements or be adapted to take advantage of the medium. *For example: pictures replaced with video*
  - e) Compared to the print parent edition you can change editorial content, providing at any point in time:
    - i) A minimum of about 75% of the editorial in the print parent edition is present in the Digital Edition.
    - ii) Additional editorial, not in the print edition, can be added to the digital edition up to about 25% of the total editorial by volume in the print edition

You must declare editorial changes when submitting your claim to ABC and be able to demonstrate they fall within the permitted parameters.
- f) A Digital Edition may include live social media feeds, news feeds and/or video feeds. These will be ignored in relation to the editorial change requirements.

- g) A digital edition must carry all of the ROP (not classified) advertisements (by number and advertisers) that appear in the parent edition unless agreed otherwise with the advertiser/agency.
- h) You can sell advertisements for inclusion in the digital edition only.
- i) If editorial or advertising renders the digital edition illegal for publication the specific advertising/editorial may be removed. In this instance you can ignore the relevant editorial/advertising from your calculations of changes.
- j) Digital editions and their parent edition must be published on or about a common distribution date.

**3. Digital Edition copies are opted in**

- a) The individual must have either specifically purchased the Digital Edition, or requested to receive/view it.
- b) Free Digital Edition copies do not need a specific request if they are claimed as Membership Copies.

**4. A Digital Edition is published and available to the consumer**

- a) You must provide ABC with free access to the digital edition for every issue.

**5. Digital Edition copies must meet requirements of the relevant print category except where varied by this section**

- a) Digital Edition copies can be claimed only for specified circulation categories depending on the sector. The requirements of those categories in relation to print copies apply to Digital Edition copies except as varied by this section.
- b) In relation to all paid categories you must be able to demonstrate the copy has been sold and at what price.
- c) If the end recipient receives the Digital Edition free, copies may be claimed via either of the following methods:
  - i) Notification method
    - o You must capture their name, postal address and email address.
    - o You can only claim one Digital Edition copy per individual
    - o You cannot claim the copy if you have provided a paid or free print copy to the same individual (where known).
    - o You must send an email alert to the individual informing them that the issue is available for view/download.
    - o You must exclude copies where the email alert generates a Hard Bounceback measured at least 24 hours after the email was sent. A Hard Bounceback is where an NDN (Non-Delivery-Notice) such as an SMTP 550 error or other hard bounceback error message is received.
    - o You must be able to provide evidence of the emails sent and Hard Bouncebacks received.
    - o Recipients may be contacted as part of the audit process.
  - ii) Actively opened method:
    - o Copies may be eligible for the categories Controlled Free Circulation - individually requested (regular or sample as appropriate) and Membership Copies
    - o Evidence of delivery to identifiable individuals must be demonstrated by the measurement of active openings of the copy
    - o The delivery process/database must have a mechanism to minimise the risk of significant duplicates to the same individual within the distribution method
    - o The auditor must have access to verify the claim in relation to the delivery process/database and measurement of active openings
- d) For Corporate Subscription Digital Editions:
  - i) There must be a contractual arrangement between the purchaser (a third party employer) and the publisher for at least two issues.
  - ii) The copies are purchased by the third party employer for its employees
  - iii) The claimed quantity must be restricted to those employees that have personally opted to receive/view the Digital Edition. *For example: A company takes out a subscription for each of its 100 employees. If only 40 of those employees personally register to receive/view the digital edition then only those 40 copies may be included on the ABC Certificate.*

- e) Gift subscriptions, where the recipient receives a subscription as a gift from a paying subscriber (up to a maximum of 12 gift subscriptions per subscriber), can be claimed as Digital Edition Single Copy Subscription Sales as follows:
  - i) The recipient's email address must be provided.
  - ii) The recipient is deemed (for ABC purposes) as having paid for the subscription.
  - iii) The recipient's geographical location for reporting purposes will be treated as being the same as that of the purchaser making the gift.
- f) You must retain and supply us on an issue by issue basis (or as otherwise agreed) a list of individual recipients for each issue (the 'Total Distribution List' (TDL)) which includes details of all the recipients of individually distributed print copies and all free Digital Edition copies. We must be able to identify the circulation category/type each copy is claimed in. As referred to above, this list should exclude:
  - i) Duplicate records (i.e. each individual on the list can only be claimed once - the print copy takes precedence).
  - ii) Individuals where Hard Bouncebacks have arisen from email notifications for free Digital Editions.
- g) You must supply us the claim for Digital Edition copies on an issue by issue basis (or as otherwise agreed).

## **6. Reported by rate, comparing price paid with the print copy price**

### ***Claiming by rate***

- a) Paid digital edition copies must be claimed in the appropriate rate band by comparing the price paid with the relevant print copy Basic Cover Price (single copy sales) and the relevant print copy Basic Annual Rate (subscriptions). Note:
  - i) Relevant price means the UK print price unless you opt to use the relevant local print price for copies outside the UK or the alternative BAR (see Single Copy Subscriptions section 6f).
  - ii) You can ignore the value (or perceived value) of any gifts, or other incentives (including bundled publications or media products that are not claimed for ABC purposes). However cash reimbursements to the consumer must be taken into account (excluding limited low chance lottery style promotions).

### ***Allocating bundle prices***

- b) If a subscription promotion includes a gift or product that is being claimed for ABC purposes (for example a bundled copy of a publication or access to a paid website) then the price paid must be allocated according to the following, moving down the list until one can be applied:
  - i) According to the specific terms of the offer.
  - ii) Where specific terms are not clear, by pro-rating the price according to the relative prices of the ABC claimed products\*.
  - iii) Where the specific terms are not clear and in the absence of a means of pro-rating the price paid, it should be divided equally between the number of ABC claimed products included in the sale.

\*Note: If you choose not to include in your ABC claim any Digital Edition copies sold as part of a bundle you may choose to treat the Digital Edition as a non-ABC claimed product. Therefore you can allocate the bundle price across the other ABC-claimed products.

### ***Claiming a print and Digital Edition copy***

- c) If a publication's digital edition copy is sold bundled as a package with the print copy (whether for a single issue or a subscription) then the treatment is as follows:
  - i) Both the digital edition and the print copy can be included in the ABC claim if the price paid for the package exceeds the relevant print copy Basic Cover Price (single copy sale) or relevant Basic Annual Rate (subscriptions) by at least 20%

- ii) If the price paid for a package bundling a publication's print and a digital edition is less than 20% above the relevant print copy Basic Cover Price (single copy sale) or the relevant print copy Basic Annual Rate (subscriptions) then only the print copy can be included in the ABC claim.

## 7. Optional metrics/breakdowns can be reported

- a) You may make a statement on the Certificate of the average number of additional digital edition copies per issue that have been paid for or requested free (where applicable) by individuals, but which are not included in the ABC claim because a print copy to those individuals has been claimed. Note: Only one additional digital edition copy per issue per individual can be claimed.
- b) You may report a breakdown of Digital Editions by browser, device or other identifiable and auditable metric.
- c) You may report, in addition to circulation, Publication Active Views for the Digital Edition. The definition and requirements for Publication Active View are detailed in the ABC Digital Publication Reporting Standards. *The definition is reproduced below for your convenience:*

### 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 (or a day) opened/served on/to a device.
  - b. Distinct action/event by the end user to view.  
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.

## REPORTING

You will report total average Digital Edition copies as follows, which will be broken out on the ABC Certificate:

- 1. By geographical type:
  - a) United Kingdom and Republic of Ireland;
  - b) Other Countries
- 2. By circulation type:
  - a) As for print copies, in the same rate bands:
    - i) Paid Single Copies (Retail and Single copy sales)
    - ii) Paid Subscriptions (Single Copy Subscription Sales)
    - iii) Requested Sponsored Subscription Sales
    - v) Paid Multiple Copies (Multiple Copy Business Sales)
    - v) Membership Copies
    - vi) Free Copies - Controlled Free Circulation (individually requested only)
  - b) Digital Edition specific:
    - i) All You Can Read Sales
    - ii) Corporate Digital Edition subscriptions
- 3. A statement of the total average number of print and Digital Edition copies sold bundled as a package (whether for a single issue or a subscription) where both the print and Digital Edition copy have been claimed (Note: this is only permitted where the price paid for the package exceeds the relevant print copy Basic Cover Price (single copy sale) or relevant Basic Annual Rate (subscriptions) by at least 20%).

## GUIDANCE

**G5. Digital Edition copies must meet requirements of the relevant print category except where varied by this section**

- a) Typically to provide evidence of the email alerts to individuals informing them that the issue is available for view/download you will provide system generated proof (such as a notification log of the email alerts sent). This system generated proof would normally need to include evidence of what has been distributed, when and to whom, such as:
  - i) Date sent
  - ii) Time sent
  - iii) Name of publication
  - iv) Issue identifier
  - v) Email address
  - vi) Size of file delivered
  - vii) Addressee identifier
- b) Our testing of email alerts may involve email 'writebacks' to individuals on an on-going basis during the reporting period which is why we will ask for information throughout.
- c) Single copy retail sales of Digital Editions via a third party retailer (*for example Apple Newsstand, Google, Amazon etc*) will be reported in the category Retail Sales (Sale or Return). Single copy sales of Digital Editions direct to a consumer by the publisher will be claimed in the category Single Copy Sales. However copies sold as part of a multi-title package where access to a wide range of different digital editions is available to the consumer must be claimed in the All You Can Read category providing the requirements of that category are met.

**G6. Reported by rate, comparing price paid with the print copy price**

- a) The rate band in which single copy sales of digital editions are claimed will be calculated by comparing the price paid against the relevant print copy Basic Cover Price. The rate band in which digital edition subscriptions are claimed will be calculated by comparing the price paid against the relevant print copy BAR for subscriptions. *For example the BAR for a print subscription is £200. Its digital edition is marketed for a subscription rate of £80. For rate band reporting purposes an £80 subscription to the digital edition must be reported according to  $80/200 = 40\%$*
- b) Both the digital edition and the print copy can be included in the ABC claim if the price paid for the package exceeds the relevant print copy Basic Cover Price (single copy sale) or relevant Basic Annual Rate (subscriptions) by at least 20%. *For example: If the BAR for a print subscription is £100, then to claim both the print and digital edition copy sold together in a subscription package, the package must be sold for at least £120.*

## BASIC COVER PRICE

### DEFINITION

The Basic Cover Price is the standard published price for an issue against which circulation is reported.

### PRINCIPLES

1. **The Basic Cover Price is a recognised standard price**
2. **A cover price must be published to claim certain categories of paid circulation**
3. **Copies reported by rate, comparing price paid with Basic Cover Price**

### REQUIREMENTS

1. **The Basic Cover Price is a recognised standard price**
  - a) The Basic Cover Price is the published cover price at which a single copy of the publication may be purchased without limitation and for an on-going duration, in contrast to a short-term price or special price only available to a limited class or under limited conditions.
  - b) For UK and Republic of Ireland copies where multiple cover prices by edition or UK region/Republic of Ireland exist, the Basic Cover Price will be the price at which at least 80% of the UK/Republic of Ireland retail and single copy sales circulation is sold at or below.
2. **A cover price must be published to claim certain categories of paid circulation**
  - a) The relevant circulation section of these Reporting Standards will stipulate if a cover price must be published for copies to be included in the ABC claim. Where a cover price must be published it must be published on or inside the front or back cover of the publication.
  - b) If you fail to publish a cover price for an issue (that includes circulation that requires a cover price to be published) then:
    - i) You must notify ABC's Group Executive Director, Standards, Operations & Compliance before the return submission deadline explaining the reasons why it happened and what steps are being taken to prevent a recurrence.
    - ii) We may request further information or documentation surrounding the omission.
    - iii) We will review the circumstances surrounding the omission and if it is decided the occurrence is exceptional and the claim verifiable then the copies may be claimed.
3. **Copies reported by rate, comparing price paid with Basic Cover Price**
  - a) Circulation sections will stipulate if copies are reported by rate.

### REPORTING

You will report the following, which will be broken out on the ABC Certificate:

1. The Basic Cover Price for the last issue included in the reporting period for the UK/Republic of Ireland.

Note:

- If the last issue distributed in the period is a double or one-off issue then the cover price of the issue prior to this must be reported.
- If you are not claiming any Retail or Single Copy Sales in UK or Republic of Ireland but you are claiming Retail or Single Copy Sales in other countries then you must report the Basic Cover Price for Other Countries as either:

- 1) A single Basic Cover Price if there is only one. *For example 5 Euros; or*
- 2) 'Various' if there are multiple cover prices covering different countries

## GUIDANCE

### G1. The Basic Cover Price is a recognised standard price

- a) *Example showing the calculation of Basic Cover Price, if a magazine has varying cover prices within the UK and Republic of Ireland:*

*200,000 copies priced at £1.00*

*300,000 copies priced at £1.20*

*500,000 copies priced at £1.50*

*100,000 copies priced at £2.00*

*Then 80% of the total copies will have been sold at or below £1.50 and so £1.50 will be deemed the Basic Cover Price.*

*Therefore copies sold in the UK/Republic of Ireland with the cover price of £2.00 and £1.50 can be claimed as full rate and copies sold at £1.20 and £1.00 must be claimed at below full rate. (This allows for premium pricing).*

## GEOGRAPHICAL ANALYSIS

### DEFINITION

The Geographical Analysis is an optional breakout of the circulation into geographical locations.

### PRINCIPLES

1. Publishers may optionally report a Geographical Analysis
2. The circulation is analysed into standardised geographical locations

### REQUIREMENTS

1. Publishers may optionally report a Geographical Analysis
  - a) You may report a Geographical Analysis as an optional table added to the Certificate.
2. The circulation is analysed into standardised geographical locations
  - a) The Geographical Analysis is a census of the analysed data (i.e. not sample based and no extrapolation).
  - b) You may select the level of detail to which you analyse copies, with the ability to mix different levels from the following:
    - i) World Region. *For example: Europe, North America, Asia*
    - ii) Country. *For example: United Kingdom, Ireland, Germany*
    - iii) UK Region. *For example: East Anglia, East Midlands*
    - iv) UK Counties. *For example: Cambridgeshire, Dorset*Details of the World Regions, Countries and Counties that can be analysed are available on the ABC website.
  - c) You may analyse copies as 'Other', which will have a distinct definition (i.e. 'none of the above'), and which you must be able to prove the categorisation. *For example: United Kingdom 3,879 broken out into London 3,100 and Other 779 (being UK but not London).*
  - d) If you cannot prove a copy's categorisation or choose not to analyse it in a geographical category then it will be reported as 'Not analysed'.

### REPORTING

You will report the Geographical Analysis as follows, which will be broken out on the ABC Certificate:

- a) By total average circulation over the period.

### GUIDANCE

- G2. The circulation is analysed into standardised geographical locations
  - a) Retail sales can be analysed by the geographical location of the wholesaler.



## 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 circulation), 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.
  - e) At least 70% of the advertisements in the Main Edition must appear in the Edition. Note:
    - i) Advertisements are defined as all advertising including ROP, display, classified and advertorials.
    - ii) Advertisements that have been changed in the Edition but are from the same advertiser are treated as appearing in the Edition for this purpose.
  - f) The Edition must have a similar advertising / editorial ratio to the Main Edition.
  - g) The Edition's pagination must not change by more than 30% from the Main Edition.
  - h) The addition of a wrap-round ('wrap') to copies of an issue can be ignored for ABC purposes (i.e. will not be considered part of the publication) providing:
    - i) The wrap consists of multiples of 4 pages.
    - ii) The wrap is not included in the issue's page numbering.
    - iii) The normal publication including masthead remains intact inside the wrap.
    - iv) The front page of the wrap carries branding/masthead consistent with the publication inside, sufficient for the consumer to identify the publication
2. **Changes to an Edition may require a breakout on the ABC Certificate**
  - a) Where there are any advertising changes, you must report the total average circulation for that Edition, which will appear on the Certificate.
  - 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 than the Main Edition *for example A5 rather than A4*, you must report the average print percentage for each format, based on the number of copies printed for each issue in the Reporting Period. This will appear on the Certificate. *For example: Average print run: Standard Edition 73%, Travel Edition 27%.*
- 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

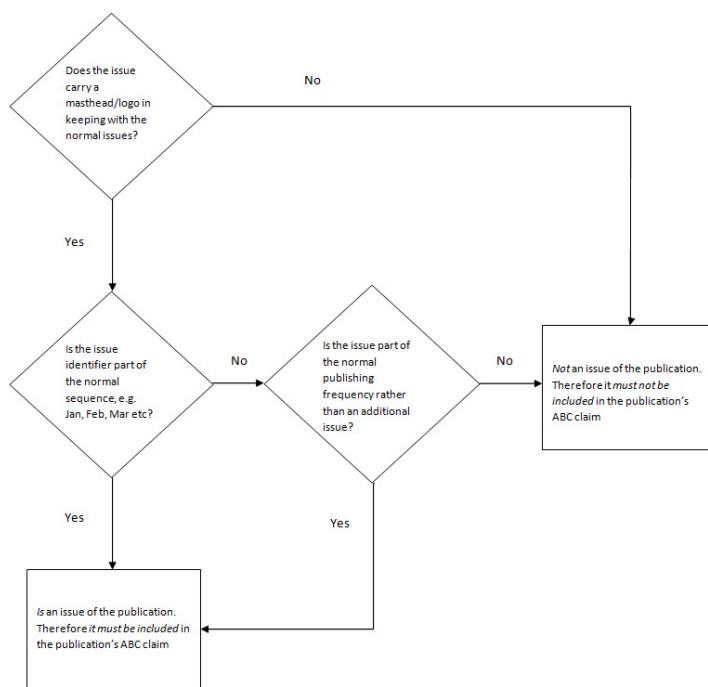
1. All issues published in the Reporting Period must be included
2. Published issues that are allowed to be excluded according to this section may be removed from the average circulation figure
3. Issues allowed to be excluded from the average circulation figure will be reported

### 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 Edition copies: The date email notifications are sent.

Note: If the date by which 50% of an issue’s distribution is distributed/made available is close to the end of a Reporting Period, you may contact us for advice on how to report the issue.

- b) Use the following flowchart to determine if an issue must be included in the ABC claim:



**2. Published issues that are allowed to be excluded according to this section may be removed from the average circulation**

- a) There are certain circumstances under which you may exclude an issue from the reported circulation. The circumstances and information surrounding any exclusion are subject to audit.
  - b) **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 is severely delayed or withdrawn prematurely from sale, resulting in a shortfall in the Actively Purchased sale\* and that shortfall is greater than 10% of the average of the previous four issues' actively purchased sales figures\*.
    - \* (print and Digital Edition combined)
    - ii) You submit your application to us using an ABC Exclusion Note Request Form.
- If we do not issue an exclusion note we will issue a rejection notice detailing the reason for rejection

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

- a) Any issues excluded from the reported circulation 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 circulation claim.
- 2. Details of any issues excluded from the circulation claim, including for each:
  - a) The general reason for exclusion.
  - b) The total net circulation.

**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 be one of the following:
  - i) 12 months, 1<sup>st</sup> January to 31<sup>st</sup> December
  - ii) 6 months: 1<sup>st</sup> January to 30<sup>th</sup> June and 6 months, 1<sup>st</sup> July to 31<sup>st</sup> December
  - iii) Monthly: calendar months
  - 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 paid circulation model to free circulation 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 calendar month.
  - i) You can report an optional single issue with the condition that you must then also report to the next 6 month mandatory period end (i.e. to 30<sup>th</sup> June or to 31<sup>st</sup> December).
- 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 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 circulation claim is reported to ABC for certification. Each circulation 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 Return System.* 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 circulation figures for publications reporting on the 6 or 12 month 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.
  - 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 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) Publications reporting on a mandatory basis every 6 months may opt for an annual audit. Publications reporting on a mandatory basis every month may opt for a quarterly audit. Known as 'consolidated auditing' this enables the audit work for more than one certificate to be carried out at the same time. Note:
  - i) You must tell us in writing if you wish to use this option.
  - ii) We may withdraw the option to utilise consolidated auditing if certificates are repeatedly re-issued to correct material errors in claims.
- d) 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.
- e) 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 may 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.





## Contact us

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