



Commission for
Communications Regulation

An Post's Proposal for Summary Regulatory Accounts (Public version)

Reference: ComReg 15/135e

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14	Notes to the Regulatory Financial Statements	See tab
15	Supplementary Information – reconciliation of revenue-derived and operational volumes	Tables excluded from Published version
16	Supplementary Information – reconciliation of Mail Centre and Delivery Service Units volumes	Tables excluded from Published version
17	Cash balance	Tables excluded from Published version
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Legend	
See tab	Tables proposed in the corresponding tab
Tables excluded from Published version	All tables in the corresponding Section in Frontier draft are excluded from the proposed RFS
No tables	The corresponding Section in Frontier draft has no tables

→ 1.1 Profit and Loss Account for Mails Business Segment Year ended 31 December Year X

	USO		Non USO		Total Mails	
	CY	PY	CY	PY	CY	PY
Volumes ('000s)	xx	xx	xx	xx	xx	xx
	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)	€ (000s)
Turnover	xx	xx	xx	xx	xx	xx
Total Expenditure	xx	xx	xx	xx	xx	xx
Profit/(Loss)	xx	xx	xx	xx	xx	xx

Note: There was some movement of volumes between USO and Non USO services. This can impact the volume percentage change within the service areas. The services included in the USO are set out in the Communications Regulation (Universal Postal Service) Regulations 2012, S.I. No. 280 of 2012.

→ 1.2 KPIs

KPIs	Performance	
	CY	PY
Operating results before exceptional items		
Operating profit as a percentage of turnover	xx	xx
Staff costs as a percentage of total operating costs	xx	xx
Postmasters' costs as a percentage of total operating costs	xx	xx
Other operating costs as a percentage of total operating costs	xx	xx
Cash at bank and in hand	xx	xx
Staff - Average Full time equivalent (FTE)		
Company	xx	xx
Subsidiaries	xx	xx
Group	xx	xx
Company year end FTE run rate	xx	xx
Mail business		
Core mail volumes	xx	xx
Customer Service		
Written enquiries	xx	xx
Telephone enquiries	xx	xx

2 Financial Review

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2.1

Financial review

	CY	PY
	€ (million)	€ (million)
Turnover	xx	xx
Group Operating Profit/(Loss)	xx	xx
Profit/(Loss) for Financial year	xx	xx
Net Assets (Excluding Pension Liability)	xx	xx
Net Assets (Including Pension Liability)	xx	xx

3 USO Performance

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3.1 USO Performance

	USO Mail	
	CY	PY
Volumes ('000s)	xx	xx
	€ (000s)	€ (000s)
Turnover	xx	xx
Total Expenditure	xx	xx
Profit/(Loss)	xx	xx

14 Notes to the Regulatory Financial Statements

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14.1 Reconciliation of Turnover to the Statutory Accounts

	Current Year €'000	Previous Year €'000
Mails USO	xx	xx
Mails Non USO	xx	xx
Consolidation Adjustments	xx	xx
Regulatory Accounts Adjustments*	xx	xx
Postage: Letters & Parcels	xx	xx
Retail	xx	xx
Interest Income & Other Services	xx	xx
Turnover Per Statutory Accounts	xx	xx
*Regulatory Accounts Adjustments		
Stamp Retailing Commission etc.	xx	xx
Terminal Dues	xx	xx
Prior year items	xx	xx
	xx	xx

14.2 Reconciliation of Operating Costs to the Statutory Accounts

	Current Year €'000	Previous Year €'000
Mails USO Per Regulatory Accounts	xx	xx
Mails Non USO	xx	xx
Regulatory Accounts Adjustments*	xx	xx
Retail	xx	xx
Corporate/Subsidiaries etc.	xx	xx
Operating Costs per Statutory Accounts	xx	xx
*Regulatory Accounts Adjustments		
College House Provision	xx	xx
Stamp Retailing Commission etc.	xx	xx
Terminal Dues	xx	xx
Other Retrospective Payments & Provisions	xx	xx
	xx	xx

14.3 Reconciliation of Profit/(Loss) tot the Statutory Accounts

	Current Year €'000	Previous Year €'000
Mails USO Per Regulatory Accounts	xx	xx
Mails Non USO	xx	xx
Retail	xx	xx
Regulatory Accounts Adjustments*	xx	xx
Corporate/Subsidiaries etc.	xx	xx
Operating Profit/(Loss) – Continuing Operations	xx	xx
*Regulatory Accounts Adjustments		
Revenue	xx	xx
Expenditure	xx	xx
	xx	xx

	Land & Buildings	Motor Vehicles	Computer & Other Equipment	Total
	€m	€m	€m	€m
Net Book Values as at xx	xx	xx	xx	xx
Additions/Disposals/Other	xx	xx	xx	xx
Depreciation	xx	xx	xx	xx
Net Book Values as at xx	xx	xx	xx	xx

	CY	PY
	€m	€m
Trade debtors	xx	xx
Intra group debtors	xx	xx
Prepayments & Accrued Income	xx	xx
	xx	xx

	CY	PY
	€m	€m
Trade Creditors	xx	xx
Inter Group & Other Creditors	xx	xx
Taxation and Social Welfare	xx	xx
Accruals	xx	xx
Finance Lease - Short Term	xx	xx
Deferred Income - Capital Grants	xx	xx
Deferred Postage Income	xx	xx
	xx	xx

	CY	PY
	€m	€m
Finance Lease - Long Term	xx	xx
Deferred Income - Capital Grants	xx	xx
	xx	xx

	Current Year	Previous Year
	€'000	€'000
<i>Non-Current Assets</i>		
Intangible Assets - goodwill	xx	xx
Tangible assets	xx	xx
Financial assets	xx	xx
Total Non-Current Assets	xx	xx
<i>Current Assets</i>		
Debtors: including amounts due after one year	xx	xx
Cash at bank and cash in hand	xx	xx
Total Current Assets	xx	xx
Total Assets	xx	xx
<i>Liabilities</i>		
Creditors: including amounts due after one year	xx	xx
Provision for charges	xx	xx
Pension Liability	xx	xx
Total Liabilities	xx	xx
Mean Capital Employed	xx	xx