



Commission for
Communications Regulation

Proposed Summary Regulatory Accounts

(Summary Regulatory Accounts are an extract of the Regulatory Accounts that is published)

Reference: ComReg 15/135c



Summary Regulatory Accounts template

PUBLIC VERSION

DRAFT

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1 Financial Summary and Business Review

Profit and Loss Account for Universal Service and Mails Business Segment Year ended 31 December Year X

	USO		Non-USO		Total Mails	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volumes ('000s)						
	€'000	€'000	€'000	€'000	€'000	€'000
Turnover						
Total Expenditure						
Profit/(Loss)						

[●Explanatory summary of An Post's accounts as required by s.31 of 2011 Act and ComReg Decision (when set) and that USO set by SI 280 of 2012:

USO Mails:

Non USO Mails:

Commentary to include, at a minimum, commentary explaining trends relating to products, and one-off exceptional events in the year.]

KPI

	Performance in current year	Performance in previous year
Operating result before exceptional items		
Operating profit as a percentage of turnover		
Staff costs as a percentage of total operating costs		
Postmasters' costs as a percentage of total operating costs		
Other operating costs as a percentage of total operating costs		
Cash at bank and in hand		
Financial and liquidity measures		
Group asset turnover ratio		
Group current ratio		
Staff – Average Full Time Equivalents (FTE¹)		
Company		
Subsidiaries		
Group		
Company year end and FTE run rate		
Mails business		
Core mail volumes		
Customer Service		
Written enquiries		
Telephone enquiries		

[●Commentary to include, at a minimum, an explanation of any significant year-on-year movements in the reported performance and balances in the above KPI table. In this context significant is any year-on-year movement that is 10% or greater.]

¹ Average number of full-time employees.

2 Financial Review

	Current Year €m	Previous Year €m
Turnover		
Group Operating Profit/(Loss)		
Profit/(Loss) for Financial year		
Net Assets (Excluding Pension Liability)		
Net Assets (Including Pension Liability)		

[●insert text]

Revenue

[●insert text]

Costs

[●insert text]

Outlook

[●insert text]

3 USO Performance

	Total USO Current Year	Total USO Previous Year
Volumes ('000s)		
	€'000	€'000
Turnover		
Total Expenditure		
Profit/(Loss)		

[●insert text]

USO Performance

[●insert text]

USO Volumes and Revenues

[●Commentary on trends for volume and revenues by service.]

Price

[●insert text]

Costs

[●insert text]

Profit/ (Loss)

Profit/(Loss) (€'000)	Total USO Current Year	Total USO Previous Year
Domestic		
Inbound International		
Intra-Community		
Rest of World		
Outbound International		
Profit/(Loss)		

4 Statement of Directors' Responsibilities

[●insert text]

5 Report of the independent auditor on summary regulatory financial statements to the directors of An Post and ComReg

[●insert text]

Directors' responsibility for the summary financial statements

[●insert text]

Auditor's responsibility

[●insert text]

Opinion

[●insert text]

6 Regulatory Accounting Principles and basis of preparation

Adjustments in production of the Regulatory Accounts

[●Commentary of any large adjustments made to produce the Regulatory Accounts.]

Changes in accounting policies, methodologies and estimation techniques

[●Commentary on the impact of changes in accounting policies, methodologies and estimation techniques.]

Obligation to produce the Regulatory Financial Statements

[●insert text]

General

[●insert text]

Basis of Preparation of Summary Regulatory Financial Statements

[●insert text]

Accounting Manual

[●insert text]

Accounting Records

[●insert text]

General Principles

[●insert text]

Profit and Loss Statements

[●insert text]

Volumes

[●insert text]

Operating costs

[●insert text]

Activity analysis

[●insert text]

Internal Trading and Transfer Charging

[●Commentary to include an expanded explanation summarising the basis of transfer charges similar to that found in sections 9.2, 9.3 and 9.4 of An Post 2014 Accounting Manual.]

Disposal of property, plant and equipment

[●insert text]

Excluded items

[●insert text]

Comparatives

[●insert text]

Reconciliation to Statutory Accounts

[●insert text]

Statement of Net Assets

[●insert text]

Cash Flow Statement

[●insert text]

7 Profit and Loss Account for Universal Service and Mails Business Segment

Profit and Loss Account for Universal Service and Mails Business Segment

	Year Ended 31 December (Current Year)			Year Ended 31 December (Previous Year)		
	USO	Non USO	Total Mails	USO	Non USO	Total Mails
Volumes ('000s)						
	€'000	€'000	€'000	€'000	€'000	€'000
Turnover						
Payroll Costs						
Non Payroll Costs						
Total Expenditure						
Total Operating Profit/(Loss)						

Note – Volumes stated refer to addressed volumes.

8 Profit and Loss Account for each Business Segment

Profit and Loss Account for each business segment

	Mails		Retail		Subsidiaries & Other Activities		Inter-Segment Transactions		Adjustments between Regulatory & Statutory Financial Accounts		Group Operating Results – continuing operations (as per AN Post's Statutory Accounts)	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Turnover												
External Revenue												
Inter-segment revenue												
Segment Turnover												
Expenditure												
Operating Costs:												
External costs												
Inter-segment												
Corporate Overheads												
Total Expenditure												
Net Segment Operating Profit/(Loss)												

Draft

Source of inter-segment revenue and costs by business segment

	Total Mails			Retail			Subsidiaries			Total		
	Inter-segment Revenue	Inter-segment Costs	Corporate Overheads	Inter-segment Revenue	Inter-segment Costs	Corporate Overheads	Inter-segment Revenue	Inter-segment Costs	Corporate Overheads	Inter-segment Revenue	Inter-segment Costs	Corporate Overheads
Mails												
Retail												
Subsidiaries												
Total												

Mails inter-segment revenue and costs- USO and non-USO

	Mails – USO			Mails – non-USO			Total Mails		
	Inter-segment Revenue	Inter-segment Costs	Corporate Overheads	Inter-segment Revenue	Inter-segment Costs	Corporate Overheads	Inter-segment Revenue	Inter-segment Costs	Corporate Overheads
Mails									
Retail									
Subsidiaries									
Total									

Inter-segment costs

[●please define what these internal charges relate to and how they arise; please provide brief explanation as to how they are calculated]

Corporate Overheads

[●please define corporate overheads and why these are separately classified from inter-segment costs]

9 Per Unit Revenue, Cost and Profit/(Loss) details for each USO service

Per unit profit and loss for each USO service

	Letters		Flats		Packets		Parcels		Proof of Delivery		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Revenue per unit												
Total cost per unit												
Profit/(Loss) per Unit												

10 Balance Sheet for each Business Segment

Balance Sheet for each Business Segment

	Mails Total		Other and Excluded Items		Consolidation Adjustments		Group Balance Sheet (as per An Post's Financial Accounts)	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Statement of Net Assets								
Fixed Assets								
Debtors								
Cash								
Creditor (<1 year)								
Net Current (Liabilities)/Assets								
Creditor (>1 year)								
Provisions for Charges								
Pension Liability								
Net Assets								
Reconciliation to Capital and Reserves								
Called-up Share Capital								
Capital Conservation Reserve								
Profit & Loss Account & Minority Interest								
Shareholders Deficit								

11 Summary Profit and Loss Account for Mails Business Segment

Summary Profit and Loss Account for Mails Business Segment - USO

All Geographical Segments	Letters		Flats		Packets		Parcels		Proof of Delivery		Note 1 – Other USO Services		Total USO	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)														
Year-on-year % change in volumes														
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Turnover														
Directly Attributable														
Allocated using Sampling														
Total Segment Revenue														
Inter-segment Revenue														
Service Turnover														
Year-on-year % change in turnover														
Total Direct Costs														
Total Indirect Costs														
Total Common Costs														
Service Expenditure														
Year-on-year % change in expenditure														
Net Segment Profit/(Loss)														

Summary Profit and Loss Account for Mails Business Segment Continued - Non-USO

All Geographical Segments	Total Non-USO		Mails Results	
	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)				
	€'000	€'000	€'000	€'000
Turnover				
Directly Attributable				
Allocated using Sampling				
Total Segment Revenue				
Inter-segment Revenue				
Service Turnover				
Total Direct Costs				
Total Indirect Costs				
Total Common Costs				
Service Expenditure				
Net Segment Profit/(Loss)				

Summary Profit and Loss Account for Mails Business Segment Continued – USO

All Geographical Segments	Domestic		International Inbound		International Outbound		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)								
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Turnover								
Directly Attributable								
Allocated using Sampling								
Total Segment Revenue								
Inter-segment Revenue								
Service Turnover								
Total Direct Costs								
Total Indirect Costs								
Total Common Costs								
Service Expenditure								
Net Segment Profit/(Loss)								

Summary Profit and Loss Account for Mails Business Segment Continued – USO

Domestic segment	Letters		Flats		Packets		Parcels		Proof of Delivery		Note 1 – Other USO Services		Total USO	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)														
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Turnover														
Directly Attributable														
Allocated using Sampling														
Total Segment Revenue														
Inter-segment Revenue														
Service Turnover														
Total Direct Costs														
Total Indirect Costs														
Total Common Costs														
Service Expenditure														
Net Segment Profit/(Loss)														

Summary Profit and Loss Account for Mails Business Segment Continued - Non-USO

Domestic segment	Total Non-USO		Total Domestic Segment	
	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)				
	€'000	€'000	€'000	€'000
Turnover				
Directly Attributable				
Allocated using Sampling				
Total Segment Revenue				
Inter-segment Revenue				
Service Turnover				
Total Direct Costs				
Total Indirect Costs				
Total Common Costs				
Service Expenditure				
Net Segment Profit/(Loss)				

Summary Profit and Loss Account for Mails Business Segment Continued – USO

International (Inbound) - total	Letters		Flats		Packets		Parcels		Proof of Delivery		Note 1 – Other USO Services		Total USO	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Turnover														
Directly Attributable														
Allocated using Sampling														
Total Segment Revenue														
Inter-segment Revenue														
Service Turnover														
Total Direct Costs														
Total Indirect Costs														
Total Common Costs														
Service Expenditure														
Net Segment Profit/(Loss)														

Summary Profit and Loss Account for Mails Business Segment Continued - Non-USO

International (Inbound) - total	Total Non-USO		Total International (Inbound) Segment	
	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)				
	€'000	€'000	€'000	€'000
Turnover				
Directly Attributable				
Allocated using Sampling				
Total Segment Revenue				
Inter-segment Revenue				
Service Turnover				
Total Direct Costs				
Total Indirect Costs				
Total Common Costs				
Service Expenditure				
Net Segment Profit/(Loss)				

Summary Profit and Loss Account for Mails Business Segment Continued – USO

International (Inbound) - intra EU	Letters		Flats		Packets		Parcels		Proof of Delivery		Note 1 – Other USO Services		Total USO	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)														
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Turnover														
Directly Attributable														
Allocated using Sampling														
Total Segment Revenue														
Inter-segment Revenue														
Service Turnover														
Total Direct Costs														
Total Indirect Costs														
Total Common Costs														
Service Expenditure														
Net Segment Profit/(Loss)														

Summary Profit and Loss Account for Mails Business Segment Continued - Non-USO

International (Inbound) – intra EU	Total Non-USO		Total International (Inbound) Segment	
	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)				
	€'000	€'000	€'000	€'000
Turnover				
Directly Attributable				
Allocated using Sampling				
Total Segment Revenue				
Inter-segment Revenue				
Service Turnover				
Total Direct Costs				
Total Indirect Costs				
Total Common Costs				
Service Expenditure				
Net Segment Profit/(Loss)				

Summary Profit and Loss Account for Mails Business Segment Continued – USO

International (Inbound) - rest of world	Letters		Flats		Packets		Parcels		Proof of Delivery		Note 1 – Other USO Services		Total USO	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Turnover														
Directly Attributable														
Allocated using Sampling														
Total Segment Revenue														
Inter-segment Revenue														
Service Turnover														
Total Direct Costs														
Total Indirect Costs														
Total Common Costs														
Service Expenditure														
Net Segment Profit/(Loss)														

Summary Profit and Loss Account for Mails Business Segment Continued - Non-USO

International (Inbound) – rest of world	Total Non-USO		Total International (Inbound) Segment	
	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)				
	€'000	€'000	€'000	€'000
Turnover				
Directly Attributable				
Allocated using Sampling				
Total Segment Revenue				
Inter-segment Revenue				
Service Turnover				
Total Direct Costs				
Total Indirect Costs				
Total Common Costs				
Service Expenditure				
Net Segment Profit/(Loss)				

Summary Profit and Loss Account for Mails Business Segment Continued – USO

International (Outbound) segment	Letters		Flats		Packets		Parcels		Proof of Delivery		Note 1 – Other USO Services		Total USO	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)														
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Turnover														
Directly Attributable														
Allocated using Sampling														
Total Segment Revenue														
Inter-segment Revenue														
Service Turnover														
Total Direct Costs														
Total Indirect Costs														
Total Common Costs														
Service Expenditure														
Net Segment Profit/(Loss)														

Summary Profit and Loss Account for Mails Business Segment Continued - Non-USO

International (Outbound) segment	Total Non-USO		Total International (Outbound) Segment	
	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)				
	€'000	€'000	€'000	€'000
Turnover				
Directly Attributable				
Allocated using Sampling				
Total Segment Revenue				
Inter-segment Revenue				
Service Turnover				
Total Direct Costs				
Total Indirect Costs				
Total Common Costs				
Service Expenditure				
Net Segment Profit/(Loss)				

12 Summary Profit and Loss Account for each Universal Service

Summary Profit and Loss Account for each universal service – USO

Domestic Letter Services	Fully Paid – Stamped & Labels		Fully Paid – Metered		Freepost/ Business Reply Mail		Total – Fully Paid	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)								
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Turnover								
Directly Attributable								
Allocated using Sampling								
Total Segment Revenue								
Inter-segment Revenue								
Service Turnover								
Total Direct Costs								
Total Indirect Costs								
Total Common Costs								
Service Expenditure								
Net Segment Profit/(Loss)								

Draft

Summary Profit and Loss Account for each universal service continued - USO

Domestic Letter Services continued	Bulk Deferred Delivery		Bulk Delivery Only		Total USO Domestic Letter Services	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)						
	€'000	€'000	€'000	€'000	€'000	€'000
Turnover						
Directly Attributable						
Allocated using Sampling						
Total Segment Revenue						
Inter-segment Revenue						
Service Turnover						
Total Direct Costs						
Total Indirect Costs						
Total Common Costs						
Service Expenditure						
Net Segment Profit/(Loss)						

Summary Profit and Loss Account for each universal service continued – USO

Domestic Flats Services	Fully Paid – Stamped & Labels		Fully Paid – Metered		Freepost/ Business Reply Mail		Total – Fully Paid	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)								
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Turnover								
Directly Attributable								
Allocated using Sampling								
Total Segment Revenue								
Inter-segment Revenue								
Service Turnover								
Total Direct Costs								
Total Indirect Costs								
Total Common Costs								
Service Expenditure								
Net Segment Profit/(Loss)								

Summary Profit and Loss Account for each universal service continued - USO

Domestic Flats Services continued	Bulk Deferred Delivery		Bulk Delivery Only		Total USO Domestic Letter Services	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)						
	€'000	€'000	€'000	€'000	€'000	€'000
Turnover						
Directly Attributable						
Allocated using Sampling						
Total Segment Revenue						
Inter-segment Revenue						
Service Turnover						
Total Direct Costs						
Total Indirect Costs						
Total Common Costs						
Service Expenditure						
Net Segment Profit/(Loss)						

Summary Profit and Loss Account for each universal service continued – USO

Domestic Packet Services	Fully Paid – Stamped & Labels		Fully Paid – Metered		Freepost/ Business Reply Mail		Total – Fully Paid	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)								
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Turnover								
Directly Attributable								
Allocated using Sampling								
Total Segment Revenue								
Inter-segment Revenue								
Service Turnover								
Total Direct Costs								
Total Indirect Costs								
Total Common Costs								
Service Expenditure								
Net Segment Profit/(Loss)								

Summary Profit and Loss Account for each universal service continued - USO

International (Outbound) Letter Services	Fully Paid – Stamped & Labels		Fully Paid – Metered		Total Fully Paid		IBMS Standard		Total USO Letters	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)										
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Turnover										
Directly Attributable										
Allocated using Sampling										
Total Segment Revenue										
Inter-segment Revenue										
Service Turnover										
Total Direct Costs										
Total Indirect Costs										
Total Common Costs										
Service Expenditure										
Net Segment Profit/(Loss)										

Summary Profit and Loss Account for each universal service continued - USO

International (Outbound) Flats Services	Fully Paid – Stamped & Labels		Fully Paid – Metered		Total Fully Paid		IBMS Standard		Total USO Letters	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)										
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Turnover										
Directly Attributable										
Allocated using Sampling										
Total Segment Revenue										
Inter-segment Revenue										
Service Turnover										
Total Direct Costs										
Total Indirect Costs										
Total Common Costs										
Service Expenditure										
Net Segment Profit/(Loss)										

Summary Profit and Loss Account for each universal service continued - USO

International (Outbound) Packets Services	Fully Paid – Stamped & Labels		Fully Paid – Metered		Total Fully Paid		IBMS Standard		Total USO Letters	
	Current Year	Current Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)										
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Turnover										
Directly Attributable										
Allocated using Sampling										
Total Segment Revenue										
Inter-segment Revenue										
Service Turnover										
Total Direct Costs										
Total Indirect Costs										
Total Common Costs										
Service Expenditure										
Net Segment Profit/(Loss)										

13 Notes to the Summary Regulatory Financial Statements

1. Reconciliation of Turnover to the Statutory Accounts

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

2. Reconciliation of Operating Costs to the Statutory Accounts

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

3. Reconciliation of Profit/(Loss) tot the Statutory Accounts

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

4. Fixed Assets

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

5. Debtors

	Current Year	Previous Year
	€m	€m
Trade Debtors		
Inter Group Debtors		
Prepayments & Accrued Income		

6. Creditors (Amounts falling due within 1 year)

	Current Year	Previous Year
	€m	€m
Trade Creditors		
Inter Group & Other Creditors		
Taxation and Social Welfare		
Accruals		
Finance Lease – Short Term		
Deferred Income – Capital Grants		
Deferred Postage Income		

7. Creditors (Amounts falling due after 1 year)

	Current Year	Previous Year
	€m	€m
Finance Lease – Long Term		
Deferred Income – Capital Grants		

8. Staff Numbers in each business segment

	Current Year	Previous Year
	(FTEs ²)	(FTEs)
Mails USO		
Mails non-USO		
Total Mails		
Retail		
Subsidiaries and other activities		
Total group employees		

² Average number of full-time employees.

9. Payroll costs for each business segment

	Current Year	Previous Year
	€'000	€'000
Mails USO		
Mails non-USO		
Total Mails		
Retail		
Subsidiaries and other activities		
Total group employees		

10. Payroll costs by cost type

	Year X	Year X-1
	€'000	€'000
The aggregate payroll costs of these persons were as follows:		
Wages, salaries and postmasters' costs		
Social welfare costs		
Other pension costs		
Total		

14 Supplementary Information – reconciliation of revenue-derived and operational volumes

	Letters		Flats		Packets		Parcels		Other		Total ³	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Operational Volume												
Total												
Revenue-derived volumes												
Total												
Difference (m)												
Difference (%)												

[●Detailed commentary on volume reconciliation by product (letter, flats, packets, parcels), including the reasons why differences between revenue-derived and operational volumes occur.]

³ Excludes Courier, Express Post, Publicity Post, Passport Express, Registered & IBMS

15 Supplementary Information – reconciliation of Mail Centre and Delivery Service Units volumes

Letters	Quarter 1		Quarter 2		Quarter 3		Quarter 4	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Mail Centre Volume								
Total								
Delivery Service Unit volumes								
Total								
Difference (m)								
Difference (%)								

[●Detailed commentary on Mail Centre and Delivery Service Unit letter volumes reconciliation, including the reasons why differences between Mail Centre and Delivery Service Unit volumes occur.]

Flats	Quarter 1		Quarter 2		Quarter 3		Quarter 4	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Mail Centre Volume								
Total								
Delivery Service Unit volumes								
Total								
Difference (m)								
Difference (%)								

[●Detailed commentary on Mail Centre and Delivery Service Unit flats volumes reconciliation, including the reasons why differences between Mail Centre and Delivery Service Unit volumes occur.]

Packets	Quarter 1		Quarter 2		Quarter 3		Quarter 4	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Mail Centre Volume								
Total								
Delivery Service Unit volumes								
Total								
Difference (m)								
Difference (%)								

[●Detailed commentary on Mail Centre and Delivery Service Unit packets volumes reconciliation, including the reasons why differences between Mail Centre and Delivery Service Unit volumes occur.]

Total	Quarter 1		Quarter 2		Quarter 3		Quarter 4	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Mail Centre Volume								
Total								
Delivery Service Unit volumes								
Total								
Difference (m)								
Difference (%)								

[●Detailed commentary on Mail Centre and Delivery Service Unit total volumes reconciliation, including the reasons why differences between Mail Centre and Delivery Service Unit volumes occur.]

16 Quarterly Balance Sheet

[●to be reported on a quarterly basis when cash at bank and in hand at the end of the current quarter is below €100 million.]

	Current Year	Previous Year
Balance Sheet as at end of quarter 1		
Balance Sheet as at end of quarter 2		
Balance Sheet as at end of quarter 3		
Balance Sheet as at end of quarter 4		
Balance Sheet as at year end		

17 Universal Service

Requirements of the Universal Service Obligation ('USO')

[●insert text]

Access to Universal Services

[●insert text]

Tariffs

[●insert text]

Quality of Service

[●insert text]

Customer Complaints

[●insert text]

Further Information

[●insert text]

18 Glossary and Explanation of terms

[●insert text]