

Regulatory Accounts template

CONFIDENTIAL VERSION TO COMREG

DOCUMENT NO. 17/06A

(For ease of reference, additions to existing Regulatory Accounts template have been highlighted in yellow)

Contents

1	<i>Financial Summary and Business Review</i>	3
2	<i>Financial Review</i>	5
3	<i>USO Performance</i>	6
4	<i>Statement of Directors' Responsibilities</i>	8
5	<i>Report of the independent auditor to the directors of An Post and to ComReg</i>	9
6	<i>Regulatory Accounting Principles and basis of preparation</i>	10
7	<i>Income Statement for Universal Service and Mails Business Segment</i>	13
8	<i>Income Statement for each Business Segment</i>	14
9	<i>Inter-Company and Inter-Segment Revenue and Costs</i>	15
10	<i>Per Unit Revenue, Cost and Profit/(Loss) details for each USO service</i>	17
11	<i>Balance Sheet</i>	18
12	<i>Detailed Income Statement for Mails Business Segment - USO</i>	19
13	<i>Detailed Income Statement for Each Universal Service - USO</i>	55
14	<i>Estimated cost of providing USO services by price point</i>	76
15	<i>Notes to the Regulatory Financial Statements</i>	79
16	<i>Supplementary Information – Volumes (UNAUDITED)</i>	85
17	<i>Quarterly Balance Sheet</i>	87
18	<i>Universal Service</i>	89
19	<i>Glossary and Explanation of terms</i>	90

1 Financial Summary and Business Review

Income Statement 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
Revenue						
Total Expenditure						
Profit/(Loss)						

[●Explanatory summary of An Post's accounts as required by s.31 of 2011 Act and ComReg Accounting Direction and that universal postal service set by s.16 of 2011 Act and SI 280 of 2012 (which can be amended pursuant to s.16(9) of 2011 Act):

USO Mails:

Non USO Mails:

Commentary to include, at a minimum, commentary explaining trends relating to services, one-off exceptional events in the year and expected significant future events and how these might impact on the continued provision of the universal postal service.]

KPIs

	Performance in current year	Performance in previous year
Operating result before exceptional items		
Operating profit as a percentage of revenue		
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 €'000	Previous Year €'000
Revenue		
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
Revenue		
Total Expenditure		
Profit/(Loss) for the year		

[●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]

Capex

[●insert text – at a minimum to include investment additions and disposals to the universal service in the applicable period]

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 to the directors of An Post and to ComReg

[●insert text]

6 Regulatory Accounting Principles and basis of preparation

Obligation to produce the Regulatory Financial Statements

[●insert text]

General

[●insert text]

Accounting Manual

[●insert text]

Accounting Records

[●insert text]

General Principles

[●insert text]

Income Statements

[●insert text]

Adjustments in production of the Regulatory Accounts

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

Volumes

[●insert text]

Operating costs

[●insert text]

Activity analysis

[●insert text]

Changes in accounting policies, methodologies and estimation techniques

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

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's 2015 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 Income Statement for Universal Service and Mails Business Segment

Income Statement 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
Revenue						
Payroll Costs						
Non Payroll Costs						
Total Expenditure						
Total Operating Profit/(Loss)						

Note – Volumes stated refer to addressed volumes.

9 Inter-Company and Inter-Segment Revenue and Costs

Source of inter-company revenue and costs by business

	Total Mails			Retail			Subsidiaries			Total		
	Inter-company Revenue	Inter-company Costs	Corporate Overheads	Inter-company Revenue	Inter-company Costs	Corporate Overheads	Inter-company Revenue	Inter-company Costs	Corporate Overheads	Inter-company Revenue	Inter-company 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-company costs

[●please define what these internal charges relate to and how they arise; please provide brief explanation as to how they are calculated. Inter-company transactions shall be calculated on an arm's length basis and in a transparent and non-discriminatory manner, with the proviso that this Transfer Charge shall equal the price the USP would or does charge to any third party user for a similar transaction]

Mails 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. Inter-segment transactions shall be calculated on an arm's length basis and in a transparent and non-discriminatory manner, with the proviso that this Transfer Charge shall equal the price the USP would or does charge to any third party user for a similar transaction]

Corporate Overheads

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

Indirectly Attributable		
Total		
Outward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Transport		
Directly Attributable		
Indirectly Attributable		
Total		
Inward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Preparation and Delivery		
Directly Attributable		
Indirectly Attributable		
Total		
Total Direct Costs		
Total Indirect Costs		
Total Direct & Indirect Costs		
Common Costs – Corporate		
Common Costs – Mails excl. Delivery		
Common Costs – Delivery		
Total Common Costs		
Service Expenditure		

Year-on-year % change in expenditure		
Net Segment Profit/(Loss)		

Note 1 - Other Services include Redirections, MailMinder & PO Boxes

Collection		
Directly Attributable		
Indirectly Attributable		
Total		
Outward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Transport		
Directly Attributable		
Indirectly Attributable		
Total		
Inward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Preparation and Delivery		
Directly Attributable		
Indirectly Attributable		

Total		
Total Direct Costs		
Total Indirect Costs		
Total Direct & Indirect Costs		
Common Costs – Corporate		
Common Costs – Mails excl. Delivery		
Common Costs – Delivery		
Total Common Costs		
Service Expenditure		
Net Segment Profit/(Loss)		

Common Costs – Corporate						
Common Costs – Mails excl. Delivery						
Common Costs – Delivery						
Total Common Costs						
Service Expenditure						
Net Segment Profit/(Loss)						

Total		
Collection		
Directly Attributable		
Indirectly Attributable		
Total		
Outward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Transport		
Directly Attributable		
Indirectly Attributable		
Total		
Inward Sorting		
Directly Attributable		

Indirectly Attributable		
Total		
Preparation and Delivery		
Directly Attributable		
Indirectly Attributable		
Total		
Total Direct Costs		
Total Indirect Costs		
Total Direct & Indirect Costs		
Common Costs – Corporate		
Common Costs – Mails excl. Delivery		
Common Costs – Delivery		

Total Common Costs		
Service Expenditure		
Net Segment Profit/(Loss)		

Note 1 - Free postal service for blind and partially sighted persons, Sending books abroad etc. are included under the appropriate category (i.e. letters, flats, packets) above

Note 2 - Other services include Redirections, MailMinder & PO Boxes

Total																		
Total Direct Costs																		
Total Indirect Costs																		
Total Direct & Indirect Costs																		
Common Costs – Corporate																		
Common Costs – Mails excl. Delivery																		
Common Costs – Delivery																		
Total Common Costs																		
Service Expenditure																		
Net Segment Profit/(Loss)																		

* Includes other services e.g. Firms Collections, Passport Express, Publisher Services

Directly Attributable		
Indirectly Attributable		
Total		
Transport		
Directly Attributable		
Indirectly Attributable		
Total		
Inward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Preparation and Delivery		
Directly Attributable		
Indirectly Attributable		
Total		
Total Direct Costs		
Total Indirect Costs		
Total Direct & Indirect Costs		
Common Costs – Corporate		
Common Costs – Mails excl. Delivery		
Common Costs – Delivery		
Total Common Costs		
Service Expenditure		
Net Segment Profit/(Loss)		

Directly Attributable				
Indirectly Attributable				
Total				
Transport				
Directly Attributable				
Indirectly Attributable				
Total				
Inward Sorting				
Directly Attributable				
Indirectly Attributable				
Total				
Preparation and Delivery				
Directly Attributable				
Indirectly Attributable				
Total				
Total Direct Costs				
Total Indirect Costs				
Total Direct & Indirect Costs				
Common Costs – Corporate				
Common Costs – Mails excl. Delivery				
Common Costs – Delivery				
Total Common Costs				
Service Expenditure				

Outward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Transport		
Directly Attributable		
Indirectly Attributable		
Total		
Inward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Preparation and Delivery		
Directly Attributable		
Indirectly Attributable		
Total		
Total Direct Costs		
Total Indirect Costs		
Total Direct & Indirect Costs		
Common Costs – Corporate		
Common Costs – Mails excl. Delivery		
Common Costs – Delivery		
Total Common Costs		
Service Expenditure		

Net Segment Profit/(Loss)		
---------------------------	--	--

Directly Attributable				
Indirectly Attributable				
Total				
Transport				
Directly Attributable				
Indirectly Attributable				
Total				
Inward Sorting				
Directly Attributable				
Indirectly Attributable				
Total				
Preparation and Delivery				
Directly Attributable				
Indirectly Attributable				
Total				
Total Direct Costs				
Total Indirect Costs				
Total Direct & Indirect Costs				
Common Costs – Corporate				
Common Costs – Mails excl. Delivery				
Common Costs – Delivery				
Total Common Costs				
Service Expenditure				

Total		
Outward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Transport		
Directly Attributable		
Indirectly Attributable		
Total		
Inward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Preparation and Delivery		
Directly Attributable		
Indirectly Attributable		
Total		
Total Direct Costs		
Total Indirect Costs		
Total Direct & Indirect Costs		
Common Costs – Corporate		
Common Costs – Mails excl. Delivery		
Common Costs – Delivery		
Total Common Costs		

Service Expenditure		
Net Segment Profit/(Loss)		

Directly Attributable				
Indirectly Attributable				
Total				
Transport				
Directly Attributable				
Indirectly Attributable				
Total				
Inward Sorting				
Directly Attributable				
Indirectly Attributable				
Total				
Preparation and Delivery				
Directly Attributable				
Indirectly Attributable				
Total				
Total Direct Costs				
Total Indirect Costs				
Total Direct & Indirect Costs				
Common Costs – Corporate				
Common Costs – Mails excl. Delivery				
Common Costs – Delivery				
Total Common Costs				
Service Expenditure				

Total		
Outward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Transport		
Directly Attributable		
Indirectly Attributable		
Total		
Inward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Preparation and Delivery		
Directly Attributable		
Indirectly Attributable		
Total		
Total Direct Costs		
Total Indirect Costs		
Total Direct & Indirect Costs		
Common Costs – Corporate		
Common Costs – Mails excl. Delivery		
Common Costs – Delivery		

Total Common Costs		
Service Expenditure		
Net Segment Profit/(Loss)		

Note – Free postal service for blind and partially sighted persons, sending books abroad etc. are included under the appropriate category (i.e. letters, flats, packets) above

Directly Attributable						
Indirectly Attributable						
Total						
Transport						
Directly Attributable						
Indirectly Attributable						
Total						
Inward Sorting						
Directly Attributable						
Indirectly Attributable						
Total						
Preparation and Delivery						
Directly Attributable						
Indirectly Attributable						
Total						
Total Direct Costs						
Total Indirect Costs						
Total Direct & Indirect Costs						
Common Costs – Corporate						
Common Costs – Mails excl. Delivery						
Common Costs – Delivery						
Total Common Costs						
Service Expenditure						
Net Segment Profit/(Loss)						

Note 1 – Bulk mail including IBMS Extra and IBMS DSA

13 Detailed Income Statement for Each Universal Service - USO

Transport				
Directly Attributable				
Indirectly Attributable				
Total				
Inward Sorting				
Directly Attributable				
Indirectly Attributable				
Total				
Preparation and Delivery				
Directly Attributable				
Indirectly Attributable				
Total				
Total Direct Costs				
Total Indirect Costs				
Total Direct & Indirect Costs				
Common Costs – Corporate				
Common Costs – Mails excl. Delivery				
Common Costs – Delivery				
Total Common Costs				
Service Expenditure				
Net Segment Profit/(Loss)				

Detailed Income Statement 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
Revenue						
Directly Attributable						
Allocated using Sampling						
Total Segment Revenue						
Inter-segment Revenue						
Service Revenue						
Expenditure						
Revenue Collection						
Directly Attributable						
Indirectly Attributable						
Total						
Collection						
Directly Attributable						
Indirectly Attributable						
Total						
Outward Sorting						
Directly Attributable						
Indirectly Attributable						

Total			
Transport			
Directly Attributable			
Indirectly Attributable			
Total			
Inward Sorting			
Directly Attributable			
Indirectly Attributable			
Total			
Preparation and Delivery			
Directly Attributable			
Indirectly Attributable			
Total			
Total Direct Costs			
Total Indirect Costs			
Total Direct & Indirect Costs			
Common Costs – Corporate			
Common Costs – Mails excl. Delivery			
Common Costs – Delivery			
Total Common Costs			
Service Expenditure			
Net Segment Profit/(Loss)			

Total				
Transport				
Directly Attributable				
Indirectly Attributable				
Total				
Inward Sorting				
Directly Attributable				
Indirectly Attributable				
Total				
Preparation and Delivery				
Directly Attributable				
Indirectly Attributable				
Total				
Total Direct Costs				
Total Indirect Costs				
Total Direct & Indirect Costs				
Common Costs – Corporate				
Common Costs – Mails excl. Delivery				
Common Costs – Delivery				
Total Common Costs				
Service Expenditure				
Net Segment Profit/(Loss)				

Detailed Income Statement for each universal service continued – USO

Domestic Flats Services continued	Bulk Deferred Delivery		Bulk Delivery Only		Total USO Domestic Flats Services	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Volume ('000s)						
	€'000	€'000	€'000	€'000	€'000	€'000
Revenue						
Directly Attributable						
Allocated using Sampling						
Total Segment Revenue						
Inter-segment Revenue						
Service Revenue						
Expenditure						
Revenue Collection						
Directly Attributable						
Indirectly Attributable						
Total						
Collection						
Directly Attributable						
Indirectly Attributable						
Total						
Outward Sorting						
Directly Attributable						
Indirectly Attributable						

Total			
Transport			
Directly Attributable			
Indirectly Attributable			
Total			
Inward Sorting			
Directly Attributable			
Indirectly Attributable			
Total			
Preparation and Delivery			
Directly Attributable			
Indirectly Attributable			
Total			
Total Direct Costs			
Total Indirect Costs			
Total Direct & Indirect Costs			
Common Costs – Corporate			
Common Costs – Mails excl. Delivery			
Common Costs – Delivery			
Total Common Costs			
Service Expenditure			
Net Segment Profit/(Loss)			

Total				
Transport				
Directly Attributable				
Indirectly Attributable				
Total				
Inward Sorting				
Directly Attributable				
Indirectly Attributable				
Total				
Preparation and Delivery				
Directly Attributable				
Indirectly Attributable				
Total				
Total Direct Costs				
Total Indirect Costs				
Total Direct & Indirect Costs				
Common Costs – Corporate				
Common Costs – Mails excl. Delivery				
Common Costs – Delivery				
Total Common Costs				
Service Expenditure				
Net Segment Profit/(Loss)				

Total				
Transport				
Directly Attributable				
Indirectly Attributable				
Total				
Inward Sorting				
Directly Attributable				
Indirectly Attributable				
Total				
Preparation and Delivery				
Directly Attributable				
Indirectly Attributable				
Total				
Total Direct Costs				
Total Indirect Costs				
Total Direct & Indirect Costs				
Common Costs – Corporate				
Common Costs – Mails excl. Delivery				
Common Costs – Delivery				
Total Common Costs				
Service Expenditure				
Net Segment Profit/(Loss)				

Total		
Transport		
Directly Attributable		
Indirectly Attributable		
Total		
Inward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Preparation and Delivery		
Directly Attributable		
Indirectly Attributable		
Total		
Total Direct Costs		
Total Indirect Costs		
Total Direct & Indirect Costs		
Common Costs – Corporate		
Common Costs – Mails excl. Delivery		
Common Costs – Delivery		
Total Common Costs		
Service Expenditure		
Net Segment Profit/(Loss)		

Indirectly Attributable		
Total		
Inward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Preparation and Delivery		
Directly Attributable		
Indirectly Attributable		
Total		
Total Direct Costs		
Total Indirect Costs		
Total Direct & Indirect Costs		
Common Costs – Corporate		
Common Costs – Mails excl. Delivery		
Common Costs – Delivery		
Total Common Costs		
Service Expenditure		
Net Segment Profit/(Loss)		

Directly Attributable		
Indirectly Attributable		
Total		
Inward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Preparation and Delivery		
Directly Attributable		
Indirectly Attributable		
Total		
Total Direct Costs		
Total Indirect Costs		
Total Direct & Indirect Costs		
Common Costs – Corporate		
Common Costs – Mails excl. Delivery		
Common Costs – Delivery		
Total Common Costs		
Service Expenditure		
Net Segment Profit/(Loss)		

Directly Attributable		
Indirectly Attributable		
Total		
Inward Sorting		
Directly Attributable		
Indirectly Attributable		
Total		
Preparation and Delivery		
Directly Attributable		
Indirectly Attributable		
Total		
Total Direct Costs		
Total Indirect Costs		
Total Direct & Indirect Costs		
Common Costs – Corporate		
Common Costs – Mails excl. Delivery		
Common Costs – Delivery		
Total Common Costs		
Service Expenditure		
Net Segment Profit/(Loss)		

14 Estimated cost of providing USO services by price point

Domestic total fully paid - Stamped - average cost to provide service

Weight steps	Letters		Flats		Packets		Parcels		Proof of Delivery		Insured Items		Other	
	Tariff	Cost	Tariff	Cost	Tariff	Cost	Tariff	Cost	Tariff	Cost	Cost	Tariff	Tariff	Cost
100g														
200g														
etc.														
[to be completed annually by An Post for each existing price point]														

Domestic total fully paid - Metered - average cost to provide service

Weight steps	Letters		Flats		Packets		Parcels		Proof of Delivery		Insured Items		Other	
	Tariff	Cost	Tariff	Cost	Tariff	Cost	Tariff	Cost	Tariff	Cost	Cost	Tariff	Tariff	Cost
100g														
200g														
etc.														
[to be completed annually by An Post for each existing price point]														

Domestic bulk products - average cost to provide service

Weight steps	Bulk Deferred Delivery - Letters		Bulk Deferred Delivery - Flats		Bulk Delivery Only - Letters		Bulk Delivery Only - Flats	
	Tariff	Cost	Tariff	Cost	Tariff	Cost	Tariff	Cost
100g								
200g								
etc.								
[to be completed annually by An Post for each existing price point]								

International Outbound - average cost to provide service

Weight steps	Letters						Flats						Packets					
	Fully Paid Stamped		Fully Paid Metered		IBMS		Fully Paid Stamped		Fully Paid Metered		IBMS		Fully Paid Stamped		Fully Paid Metered		IBMS	
	Tariff	Cost	Tariff	Cost	Tariff	Cost	Tariff	Cost	Tariff	Cost	Tariff	Cost	Tariff	Cost	Tariff	Cost	Tariff	Cost
100g																		
200g																		
etc. [to be completed annually by An Post for each existing price point]																		

15 Notes to the Regulatory Financial Statements

1. Reconciliation of Revenue to the Statutory Accounts

	Current Year	Previous Year
	€m	€m
Mails USO		
Mails Non USO		
Consolidation Adjustments		
Regulatory Accounts Adjustments*		
Postage: Letters & Parcels		
Retail		
Interest Income & Other Services		
Revenue Per Statutory Accounts		
*Regulatory Accounts Adjustments (List all items that apply)		
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 (List all items that apply)		
Stamp Retailing Commission etc.		
Terminal Dues		
Other Retrospective Payments & Provisions		

3. Reconciliation of Profit/(Loss) to 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. Non Current 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. Trade and other receivables

	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

	Current Year	Previous Year
	€'000	€'000
The aggregate payroll costs and postmasters' costs were as follows:		
Wages and salaries		
Postmasters' costs		
Social welfare costs		
Other pension costs		
Total payroll and postmasters' costs		

16 Supplementary Information – Volumes (UNAUDITED)

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

[● Where the difference exceeds 5% by format (letter, flats, packets, parcels), provide full explanation and reconciliation of difference to 5% by format.]

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

17 Quarterly Balance Sheet

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

An Post Company – Balance Sheet	Current Year	Previous Year	CY Q1	CY Q2	CY Q3	CY Q4
	€'000	€'000	€'000	€'000	€'000	€'000
Statement of Net Assets						
Non-current assets						
Trade and other receivables						
Cash – further detail in note below						
Creditors (<1 year)						
Net Current (Liabilities)/Assets						
Creditors (>1 year)						
Provisions						
Pension Liability						
Net Assets						

An Post Company – note on net cash balance	Current Year	Previous Year	CY Q1	CY Q2	CY Q3	CY Q4
	€'000	€'000	€'000	€'000	€'000	€'000
Assets						
Cash at bank						
Cash in hand						
Restricted cash – unredeemed prepaid cards						
Term deposits						
Liabilities						
Amounts held in trust						
Restricted cash – unredeemed prepaid cards						
Net cash balance						

18 Universal Service

Requirements of the Universal Service Obligation ('USO') or any future USO regulation

SI 280 of 2012...

[●insert text]

Access to Universal Services

[●insert text]

Tariffs

[●insert text]

Quality of Service

[●insert text]

Customer Complaints

[●insert text]

Further Information

[●insert text]

19 Glossary and Explanation of terms

[●insert text]