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)

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Financial Summary and Business Review 1

Income Statement for Universal Service and Mails Business Segment Year ended 31 December Year ${\bf X}$

	U	so	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

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 [OCommentary 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 End	ed 31 December (Curre	nt 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.

8 Income Statement for each Business Segment

	Mails		Re	etail	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
Notes	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Revenue												
External Revenue 1												
Inter-segment revenue												
Segment Revenue												
Expenditure												
Operating Costs:												
External costs 2												
Inter-segment costs												
Corporate Overheads												
Total Expenditure												
Net Segment Operating Profit/(Loss) 3												

9 Inter-Company and Inter-Segment Revenue and Costs

Source of inter-company revenue and costs by business

		Total Mail	S		Retail			Subsidiaries			Total		
	Inter- company Revenue	Inter- company Costs	Corporate Overheads										
Mails													
Retail													
Subsidiaries													
Total													

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

		Mails - USO		N	lails – non-US	60	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]

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

	Letters		Flats Packets		Parcels		Proof of Delivery		Insured Items		Total			
	Current	Previous	Current	Previo	Current	Previou	Current	Previou	Current	Previous	Current	Previous	Current	Previous
	Year	Year	Year	us Year	Year	s Year	Year	s Year	Year	Year	Year	Year	Year	Year
Revenue per unit														
Total cost per unit														
Profit/(Loss) per Unit														

11 Balance Sheet

	М	ails	Other and Ex	ccluded Items	Consolidatio	n Adjustments	Group Balance Sheet (as per An Post's Statutory Financial Accounts)		
	Current Year €'000	Previous Year €'000	Current Year €'000	Previous Year €'000	Current Year €'000	Previous Year €'000	Current Year €'000	Previous Year €'000	
Statement of Net Assets Notes									
Non-current assets 4									
Trade and other receivables 5									
Cash									
Creditors (<1 year) 6									
Net Current (Liabilities)/Assets									
Creditors (>1 year) 7									
Provisions									
Pension Liability									
Net Assets									
Reconciliation to Equity and Reserves									
Called-up share capital									
Other capital reserves									
Retained earnings & Non-controlling interests									
Total Equity									

12 Detailed Income Statement for Mails Business Segment - USO

						Universa	l Services									
All Geographical Segments	Letters Flats		Pa	Packets Parcels		Proof of Delivery		Insured Items		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	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	€'000	€'000
Revenue																
Directly Attributable																
Allocated using Sampling																
Total Segment Revenue																
Intra-segment Revenue																
Service Revenue																
Year-on-year % change in revenue																
Expenditure																
Revenue Collection																
Directly Attributable																
Indirectly Attributable																
Total																
Collection																
Directly Attributable																

Indirectly Attributable	<u> </u>
Total	
Outward Sorting	
Directly Attributable	
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Transport	
Directly Attributable	
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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

Detailed Income Statement for Mails Business Segment continued - non USO

						N	lon Univer	sal Service	S									
All geographical Segments	Public	ity Post	Ехр	oress	Philatelic		Pai	Parcels Othe		her	Postaim		Non USO P Bulk Pro		Total N	lon USO	Mails Results	
	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	€'000	€'000	€'000	€'000
Revenue																		
Directly Attributable																		
Allocated using Sampling																		
Total Segment Revenue																		
Intra-segment Revenue																		
Service Revenue																		
Expenditure																		
Revenue Collection																		
Directly Attributable																		
Indirectly Attributable																		
Total	_																	

Collection	
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Transport	
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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 Mails Business Segment continued - USO

All Geographical Segments	Dor	nestic	Internation	nal Inbound	Internationa	al Outbound	To	otal
	Current Year	Previous Year						
Volume ('000s)								
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Revenue								
Directly Attributable								
Allocated using Sampling								
Total Segment Revenue								
Intra-segment Revenue								
Service Revenue								
Expenditure								
Revenue Collection								
Directly Attributable								
Indirectly Attributable								
Total		L						
Collection								
Directly Attributable								
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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 Mails Business Segment Continued - USO

						Universa	l Services									
Domestic segment	Letters Flats		Pac	Packets Parcels		cels	Proof of Delivery		Insured Items		Note 2 - Other USO Services		Total USO			
	Current Year	Previous Year	Current Year	Previou s Year	Current Year	Previou s Year	Current Year	Previou s Year	Curren t Year	Previous Year	Current Year	Previou s Year	Current Year	Previous Year	Current Year	Previou s Year
Volume ('000s)																
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Revenue																
Directly Attributable																
Allocated using Sampling																
Total Segment Revenue																
Intra-segment Revenue																
Service Revenue																
Expenditure																
Revenue Collection																
Directly Attributable																
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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

Detailed Income Statement for Mails Business Segment continued - non USO

						N	on Univer	sal Service	es									
Domestic Segment	Publici	ty Post	Ехр	ress	Phili	atelic	Par	cels	Oth	ner*	Pos	taim	Publish	USO ned Bulk ducts	Total N	on USO		omestic ment
	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	€'000	€'000	€'000	€'000
Revenue																		
Directly Attributable																		
Allocated using Sampling																		
Total Segment Revenue																		
Intra-segment Revenue																		
Service Revenue																		

Expenditure											
Revenue Collection											
Directly Attributable											
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Directly Attributable									
Indirectly Attributable									
Total									
Preparation and Delivery									
Directly Attributable									
Indirectly Attributable									

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

Detailed Income Statement for Mails Business Segment Continued - USO

	Universal Services												
International (Inbound) - total	Letters		FI	ats	Pac	kets	Par	cels	Regi	stered	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	
Volume ('000s)													
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	
Revenue													
Directly Attributable													
Allocated using Sampling													
Total Segment Revenue													
Intra-segment Revenue													
Service Revenue													
Expenditure													
Revenue Collection													
Directly Attributable													
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Collection													
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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 Mails Business Segment Continued – Non USO

			Non Univers	al Services				
International (Inbound) - total	Parcels		Other		Т	otal	Total International (Inbound) Segment	
	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
Revenue								
Directly Attributable								
Allocated using Sampling								
Total Segment Revenue								
Inter-segment Revenue								
Service Revenue								
Expenditure								
Revenue Collection								
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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)				
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Detailed Income Statement for Mails Business Segment Continued - USO

					Univers	sal Services						
International (Inbound) – intra EU	Le	etters	FI	ats	Pac	kets	Par	cels	Regi	stered	Total	USO
	Current Year	Previous Year										
Volume ('000s)												
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Revenue												
Directly Attributable												
Allocated using Sampling												
Total Segment Revenue												
Inter-segment Revenue												
Service Revenue												
Expenditure												
Revenue Collection												
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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 Mails Business Segment Continued - Non USO

			Non Univers	al Services					
International (Inbound) - intra EU	Parcels		Ot	her	Т	otal	Total International (Inbound)-intra EU		
	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	
Revenue									
Directly Attributable									
Allocated using Sampling									
Total Segment Revenue									
Intra-segment Revenue									
Service Revenue									
Expenditure									
Revenue Collection									
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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			

Not Comment Des Call and		
Net Segment Profit/(Loss)		

Detailed Income Statement for Mails Business Segment Continued - USO

					Uladiones	al Camiaaa						
					Univers	sal Services						
International (Inbound) – rest of world	Le	etters	FI	ats	Pac	kets	Par	cels	Regi	stered	Total	USO
	Current Year	Previous Year										
Volume ('000s)												
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Revenue												
Directly Attributable												
Allocated using Sampling												
Total Segment Revenue												
Inter-segment Revenue												
Service Revenue												
Expenditure												
Revenue Collection												
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Preparation and Delivery	
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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 Mails Business Segment Continued - Non USO

	Non Universal Services								
International (Inbound) – rest of world	Parcels		Ot	her	Т	otal	Total International (Inbound) - rest of world		
	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	
Revenue									
Directly Attributable									
Allocated using Sampling									
Total Segment Revenue									
Inter-segment Revenue									
Service Revenue									
Expenditure									
Revenue Collection									
Directly Attributable									
Indirectly Attributable									
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Collection									
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Outward Sorting									

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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)			
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Detailed Income Statement for Mails Business Segment Continued - USO

		Universal Services												
International (Outbound) segment	Le	etters	FI	ats	Pac	kets	Par	cels	Proof of	Delivery	Insure	d Items	Tota	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
Revenue														
Directly Attributable														
Allocated using Sampling														
Total Segment Revenue														
Inter-segment Revenue														
Service Revenue														
Expenditure														
Revenue Collection														
Directly Attributable														
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Collection														
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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

Detailed Income Statement for Mails Business Segment Continued - Non USO

					Non Unive	ersal Services	S					
International (Outbound) segment	Ехр	ress	Bulk Pr	Published oducts – te 1	Pa	rcels	0	ther	Total N	Non USO	Total In: (Outboun	ernational d) Segment
	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
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												

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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

Detailed Income Statement for Each Universal Service - USO 13

Domestic Letter Services	Fully Paid – Stam	ped and Labelled	Fully Pai	d – Metered	Freepost/ Busi	ness Reply Mail	Total – I	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
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								

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Transport		
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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)		

Domestic Letter Services continued	Bulk Deferr	ed Delivery	Bulk De	livery Only	Total USO Domes	tic 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						

T-1-1		
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)		

Domestic Flats Services	Fully Paid – Stam	Fully Paid – Stamped and Labelled		d – Metered	Freepost/ Busi	ness Reply Mail	Total – I	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
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)		

Domestic Flats Services continued	Bulk Deferre	ed Delivery	Bulk De	livery Only	Total USO Domes	stic 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						
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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)		

Domestic Packet Services	Fully Paid – Stam	Fully Paid – Stamped and Labelled		d – Metered	Freepost/ Busi	ness Reply Mail	Total – I	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
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)		

Domestic Parcel Services	Fully Paid – Stam	Fully Paid – Stamped and Labelled		d – Metered	Freepost/ Busi	ness Reply Mail	Total – F	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
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)		

International (Outbound) Letter Services	Fully Paid – Stamped and Labels		Fully Paid	Metered	Total Fu	ılly 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
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										
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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)	

Volume (*000s) Current Year Previous Year Current Year Previous Year Previous Year Previous Year Previous Year Year Previous Year Current Year Volume (*000s) € 0000 <th>rnational (Outbound) s Services</th> <th colspan="2">Fully Paid – Stamped and labelled</th> <th>Fully Pa</th> <th colspan="2">Fully Paid – Metered</th> <th colspan="2">Total Fully Paid</th> <th>Standard</th> <th>Total US</th> <th>SO Flats</th>	rnational (Outbound) s Services	Fully Paid – Stamped and labelled		Fully Pa	Fully Paid – Metered		Total Fully Paid		Standard	Total US	SO Flats
Revenue € 000		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Revenue	ume ('000s)										
Directly Attributable Indicated using Sampling Total Segment Revenue Inter-segment Revenue Inter-segment Revenue Inter-segment Revenue Expenditure Inter-segment Revenue Revenue Collection Inter-segment Revenue Directly Attributable Inter-segment Revenue Indirectly Attributable Inter-segment Revenue Indirectly Attributable Inter-segment Revenue Collection Inter-segment Revenue Collection Inter-segment Revenue Collection Inter-segment Revenue Indirectly Attributable Inter-segment Revenue Indirectly Attributable Inter-segment Revenue Outward Sorting Inter-segment Revenue Indirectly Attributable Inter-segment Revenue		€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Allocated using Sampling Inter-segment Revenue Inter-segment Revenue Service Revenue Inter-segment Revenue Inter-segment Revenue Expenditure Indirectly Attributable Indirectly Attributable Directly Attributable Indirectly Attributable Indirectly Attributable Total Indirectly Attributable Indirectly Attributable Directly Attributable Indirectly Attributable Indirectly Attributable Indirectly Attributable Indirectly Attributable Indirectly Attributable Outward Sorting Indirectly Attributable Indirectly Attributable Indirectly Attributable Indirectly Attributable Indirectly Attributable Total Indirectly Attributable Indirectly Attributable Total Indirectly Attributable Indirectly Attributable	enue										
Total Segment Revenue	ctly Attributable										
Inter-segment Revenue Service Revenue Expenditure Revenue Collection Directly Attributable Indirectly Attributable Directly Attributable Indirectly Attributable	cated using Sampling										
Service Revenue Expenditure Revenue Collection Image: Collection colle	al Segment Revenue										
ExpenditureExpenditureRevenue Collection	r-segment Revenue										
Revenue Collection Directly Attributable Indirectly Attributable Total Collection Directly Attributable Indirectly Attributable Indirectly Attributable Indirectly Attributable Indirectly Attributable Indirectly Attributable Indirectly Attributable Directly Attributable Indirectly Attributa	vice Revenue										
Directly Attributable Indirectly Attributable Total Collection Directly Attributable Directly Attributable Directly Attributable Directly Attributable Indirectly Attributable Directly Attributable Indirectly Attributable Outward Sorting Directly Attributable Direc	enditure										
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Directly Attributable Indirectly Attributable Total Outward Sorting Directly Attributable Indirectly Attributable Indirectly Attributable Indirectly Attributable Indirectly Attributable Total	al										
Indirectly Attributable Total Outward Sorting Directly Attributable Indirectly Attributable Total Total Total	ection										
TotalCountryOutward SortingDirectly AttributableIndirectly AttributableTotal	ctly Attributable										
Outward Sorting Directly Attributable Indirectly Attributable Total	rectly Attributable										
Directly Attributable Indirectly Attributable Total	al										
Indirectly Attributable Total	ward Sorting										
Total Control	ctly Attributable										
	rectly Attributable										
Transport Control Cont	al										
	nsport										
Directly Attributable	ctly Attributable										

International (Outbound) Packets Services	Fully Paid – Stamped and labelled		Fully Paid – Metered		Total Fully Paid		IBMS Standard		Total USO Packets	
	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
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										
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Directly Attributable	
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Inward Sorting	
Directly Attributable	
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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

International (Outbound) Parcels Services	Fully Paid – Stamped and labelled		Fully Pa	aid – Metered	Total Fully Paid		IBMS Standard		Total USO Parcels	
	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
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										

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

14 Estimated cost of providing USO services by price point

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

Weight steps	Le	etters	F	lats	Pac	kets	Par	cels	Proof of	Delivery	Insure	d Items	Otl	her
	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	Le	etters	F	lats	Pac	kets	Par	cels	Proof of	Delivery	Insure	d Items	Ot	her
	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 De	elivery - Letters	Bulk Deferred	Delivery - Flats	Bulk Deliver	y 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			Let	ters					F	lats					Packe	ts		
		y Paid mped		y Paid tered	IBN	ИS		y Paid mped	-	/ Paid ered	IBN	ИS		Paid	Fully Met	Paid ered	IB	MS
	Tari ff	Cost	Tar iff	Cost	Tariff	Cost	Ta riff	Cos t	Tari ff	Cos t	Tarif f	Co st	Tariff	Cost	Tar iff	Co st	Tar iff	Co st
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)

	L	Letters Flats		Packets		Par	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 Boot Company Bolones		Drovious	CV 04	CV O2	CV 02	CV 04
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						

Universal Service 18

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]