



Joint Industry Committee for Regional Media Research

**Minimum Audit Rules and Guidelines
for calculating and reporting
Newspaper Net Circulation Data**

*Latest Revision: **August 2013***

*To apply from the beginning of the Reporting Period commencing
July 2013*

JICREG

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JICREG Minimum Audit Rules and Guidelines for Calculating and Reporting Newspaper Net Circulation Data

1 Introduction

- i. JICREG requires that members submit independently audited net circulation figures for regional media products in JICREG membership on a regular and continuous basis and in accordance with industry agreed principles and practices. (For further general details go to www.jicreg.co.uk).
- ii. Independently audited net circulation figures are the foundation on which readership and audience figures are based. Their accuracy and comparability is fundamental to the JICREG process and its value to media buyers and owners.
- iii. Newspapers in JICREG membership must supply independently audited net circulation figures updated at least annually.
- iv. ABC (Audit Bureau of Circulation - see www.abc.org.uk for further details) is widely recognised as a joint industry currency and is JICREG's preferred standard for audited net circulation figures. However, not all JICREG publications are in ABC membership. These rules and guidelines, therefore, set out the minimum standards required by JICREG for the submission of all audited net circulation figures.
- v. Audited net circulation figures may be certified by the independent industry body ABC or by an independent audit carried out in compliance with the minimum JICREG audit rules and guidelines as defined in this document.
- vi. Where a JICREG Newspaper is in ABC membership and has an ABC Certified Net Circulation figure, as is the case for the vast majority of JICREG member titles, the member must supply the relevant ABC net circulation figure for JICREG use. In such cases, the source of the audited net circulation figure will be identified as 'ABC', and the net circulation figure will have been certified to ABC audit rules and standards.
- vii. Where the average net circulation figure has been audited other than by ABC, the audit must be carried out by an appropriate independent auditor in accordance with the JICREG minimum rules and guidelines defined herein. In such cases, the source of the audited net circulation figure will be identified as 'Independently Audited' and will have been certified to the basic JICREG audit standards.
- viii. In both cases, the audited net circulation figures will be endorsed and attested to by both the independent auditor and a senior executive of the media owner.
- ix. In the event that there are any inconsistencies or conflicts between ABC and JICREG audit rules, then ABC audit rules will take precedence for ABC certified Newspapers and JICREG rules will take precedence for independently audited and certified Newspapers.

2 Overarching Principles

The audited net circulation figure on which JICREG data is based is intended to:

- i. Identify, as representatively and as accurately as is reasonably possible, the number of copies of a publication which are circulated (i.e. sold or distributed free of charge) in such a way that they have an opportunity to be read thereby providing advertisers with an opportunity for their message to be viewed and potentially acted upon.
- ii. Provide transparency of data and inform choice for media buyers.
- iii. Provide a net circulation breakdown by:
 - a. Distribution channel (category and type)
 - b. Geographic area.
- iv. Provide a satisfactory degree of standardisation in the way net circulation figures are reported so as to allow meaningful analysis and 'like for like' comparison between media titles in JICREG membership.
- v. Provide continuous figures for consecutive audit periods.
- vi. Identify net circulation trends within the reporting period and any significant deviations from normal circulation patterns.

3 Qualifying Newspapers

- i. The JICREG Newspaper audit rules and guidelines apply to regional and local newspapers which circulate in England, Scotland, Wales, the Isle of Man, Northern Ireland and the Channel Isles and are JICREG members.
- ii. Newspapers must be published at least weekly.

4 Paid / Free Publications

- i. The rules embrace newspapers which use 'paid' or 'free' or both methods of circulation.
- ii. Certain information requirements apply for newspapers where the free circulation is more than 75% of the total net circulation in the reporting period.
- iii. For general reporting purposes, JICREG uses the following codes to identify the methods / categories of circulation which form part of the newspapers total circulation:
 - P – Paid
 - F – Free door-to-door
 - B – Free pickup
- iv. For Paid publications, including special editions and sports editions, the publication's cover price should be published on or within the issue of the publication.

5 Definition of a Newspaper (also referred to as a Publication or a Title)

- i. An independently audited net circulation figure is required for each Newspaper recorded on the JICREG database.

- ii. For these purposes a Newspaper is usually defined as a publication in which advertising can be routinely purchased on a stand-alone basis by national advertisers and agencies (i.e. the level at which a potential national media buyer can expect to have meaningful circulation data available).
- iii. Audited net circulation figures for individual newspapers may be added together to provide a series or group circulation figure for marketing purposes.

6 Reporting Frequency / Audit Periods

- i. Net circulation figures are presented as an average number of qualifying copies circulated per issue during the relevant reporting period.
- ii. Independently audited net circulation figures must be updated and published on an annual basis as a minimum.
- iii. JICREG data is routinely reviewed and updated twice a year in April and October.
- iv. JICREG circulation data is routinely and comprehensively updated twice each year (usually April and October. This reflects the industry norm which is to audit and report circulation data twice yearly.
- v. Standard 6-month audit/reporting periods are calculated on a calendar year basis:
 - a. January to June: The first 26 weeks of the calendar year
 - b. July to December: The second 26 weeks of the calendar year
- vi. 12-month audit / reporting period is also permissible. In these cases the audit/reporting period is January to December covering the 52 weeks of the standard calendar year.
- vii. For JICREG reporting purposes, the standard calendar year is calculated as follows:
 - a. Reporting Weeks are defined as week commencing Monday.
 - b. Week 1 is calculated as commencing with the first Monday of the calendar year.
 - c. Reporting months are calculated by weeks on a 4,4,5 basis, i.e. January = Weeks 1-4; February = Weeks 5-8; March = Weeks 9-13; and so on throughout the year.

7 Standard Reporting Deadlines

- i. Independently Audited Average Circulation figures must be submitted to JICREG within 8 weeks of the end of the audit/reporting period.
- ii. For ABC certified newspapers this deadline may be varied slightly so as to take account of ABC's release dates.
- iii. Postcode sector circulation breakdowns must be supplied to JICREG within 10 weeks of the end of the audit/reporting period via the Newspaper Society's Electronic Questionnaire (EQ).
- iv. JICREG will update its database to the latest circulation figures as soon as practicable after the data has been supplied. JICREG updated data release dates are quoted on the JICREG website - see '[JICREG data release dates](#)'
- v. Any newspaper wishing to move from 6-monthly to 12-monthly reporting (or vice versa) must provide JICREG with advance notice and receive agreement from JICREG before doing so (e.g.

newspapers may not simply request that a Jan-June figure be carried over to the July-Dec period as this does not represent an annual audit figure).

8 New & Re-Launched Publications (JICREG Audit Requirements)

- i. For new or re-launched publications, the following criteria are used for accepting net circulation figures for non-standard audit / reporting periods.
- ii. These criteria have been established because JICREG is concerned with providing a genuine net circulation figure for new or altered titles as soon as reasonably possible to help publishers, agencies and advertisers and to keep its data as up to date and comprehensive as possible.
- iii. JICREG relies on publishers' auditors' figures and these are the minimum criteria required:
 - a. A total average net distribution figure for a minimum period of six weeks - but not the first four weeks, in order for the distribution to settle down. This must be the average household delivered or average circulation figure, not the print run and not the total allocation. In other words, any returns or copies not delivered for any reason must be subtracted from the total.
 - b. JICREG requires separate figures for each month covered by the audit to demonstrate whether the circulation has changed significantly during the audit period.
 - c. JICREG requires separate figures for different methods of distribution, i.e. Newstrade and Subscription Sales, Bulk Sales, Free Pickup Copies, Free Letterbox Delivery.
 - d. JICREG also needs separate postcode sector breakdowns for each method of distribution from the publisher:
 - e. JICREG will also need a postcode sector breakdown of the total figure from the publisher.
 - f. JICREG requires a signed report from the auditors confirming that they have checked the relevant publishers' records and quoting the average issue circulation or distribution.
 - g. A covering signed letter from the publisher is also required confirming the accuracy of the audited figures.
- iv. Appropriate deadlines for supplying audited circulation data for non-standard reporting periods will be agreed between JICREG and the media owner.
- v. JICREG reserves the right to pass on any costs incurred in updating a title's JICREG data at other than the standard update dates of March and September.

Published circulation data for non-standard reporting periods will be replaced by audited figures for the next standard audit period.

9 Circulation fluctuations for Newspapers reporting on a 12-month basis

- i. If a newspaper with an annual (12-month) audit has a circulation that fluctuates by more than 10% month to month, JICREG reserves the right to ask the publisher to submit six monthly audited figures until the circulation has settled down again.

10 Circulation fluctuations greater than 10% in an audit period

- i. If a newspaper's circulation changes up or down by more than 10% during an audit period JICREG reserves the right to use the average audited figure for the period after the change and adjust the postcode sector breakdown accordingly.

11 Access to and Inspection of Audit Report Data for Validation Purposes

- i. JICREG reserves the right to:
 - a. Request and inspect all evidence and records used to support and calculate the submitted net circulation figures e.g. records relating to sales, distributors, backchecks, printers etc.
 - b. Carry out random inspections, investigations and backchecks if there are any concerns regarding audit data.
- ii. Such inspections and investigations may be requested and carried out either before or after data has been entered on the JICREG database.

12 Supply of Circulation Data to JICREG

12.1 For ABC Certified newspapers:

- i. In normal circumstances JICREG will source audited net circulation data from reports supplied directly by ABC, so no action is normally required by media owners.
- ii. JICREG reserves the right to require media owners to submit ABC Net Circulation Certificates directly to JICREG on request.

12.2 For non-ABC Certified Newspapers:

- i. Independently audited average issue net circulation data must be submitted to JICREG in accordance with the Independent Audit & Reporting Period Certificate (Data Submission Form / Template) provided in appendix A.
- ii. Data may be submitted using the JICREG form in Appendix A, the corresponding JICREG worksheet or via a similar form or worksheet based on the JICREG form template.
- iii. All sections of the Certificate / Data Submission Form must be completed comprehensively.
- iv. Any additional information that has a material bearing on the Certified Net Average Issue Circulation but is not specifically provided for on the certificate / submission form must be given by the media owner / independent auditor in the 'additional information / statement' section of the form.
- v. The submission must be made by a senior executive of the media owner who must sign the submission and attest to the accuracy of the data submitted.
- vi. A signed report from the auditors confirming that they have audited and validated the relevant publishers' records in accordance with current JICREG rules and confirming the average issue net circulation data must form part of the submission.
- vii. We reserve the right to request a facsimile copy (e.g. Adobe PDF document) of the front page of each issue in the reporting period.

13 Postcode Sector Circulation Breakdowns

- i. Sufficient records must be maintained in order to produce a Postcode Sector Circulation Allocation for each publication for each audit period.
- ii. For Free Letterbox Delivery circulation, the postcode sector household delivery breakdown must be based on the last representative issue in the reporting period. The 'last representative issue' in a reporting period is defined as being the latest issue in the period where the Letterbox Delivery Net Circulation figure does not vary by more than 5% from the Letterbox Delivery Total Average Issue Net Circulation figure for the reporting period.
- iii. In all cases, postcode sector circulation breakdowns must be supplied directly to JICREG by the media owner in accordance with the rules and guidelines outlined in the document ['JICREG: Guide to Circulation Allocation'](#) .
- iv. Media owners are normally required to supply the postcode sector breakdowns of the new audited figures via the Newspaper Society (NS) Electronic Questionnaire.

14 Circulation Categories & Types – Table A

Industry standard circulation categories and types for audit/reporting purposes are:

Primary Category	Secondary Category	Type (Paid or Free)	Basic Description
1. Total Average Issue Net Circulation		Both	This is the total average issue net circulation figure. Also referred to as the Headline Circulation Figure. This is the figure used by JICREG to generate readership figures.
2. Newstrade, Single Copy and Subscription Sales	i. Normal Cover Price (UK or Rol)	Paid	Single copy sales sold via wholesale and retail outlets, supermarkets, street vendors, home delivery, postal subscriptions etc. Sales are reported in three groupings: Full normal cover price in UK/Rol, below normal cover price in UK/Rol & Overseas sales.
	ii. Below Normal Cover Price (UK or Rol)	Paid	
	iii. Overseas Copies (Not UK or Rol)	Paid	
3. Regular Multiple Copy / Bulk Sales	i. At least 50% of Normal Cover price	Paid	Bulk sale copies sold on a regular, contractual basis to a third party where the final recipient will usually receive the copy free of charge. Sales are reported in two groupings, above or below 50% of normal cover price. In the below 50% of normal cover price group, a minimum of 1p or 1 euro cent must be charged per copy to the third party purchaser.
	ii. Below 50% of normal cover price	Paid	
4. Issue Specific Multiple Copy / Bulk Sales	i. At least 50% of normal cover price	Paid	Bulk sale copies sold on a non-regular basis to a third party where the final recipient will most likely receive the copy free of charge. Sales are reported in two groupings, above or below 50% of normal cover price. In the below 50% of normal cover price group, a minimum of 1p or 1 euro cent must be charged per copy to the third party purchaser.
	ii. Below 50% of normal cover price	Paid	
5. Special Edition Sales	i. Single copies sold at normal cover price	Paid	Single copy sales for special editions produced to cover irregular events or occurrences. Qualifying copies must be single copy sales at normal cover price
6. Sports Edition Sales	i. Single copies sold at normal cover price	Paid	Single and Multiple copy sales for sports editions which are distinctly different from the normal publication and usually sold on a Saturday. Qualifying copies are reported in four groupings: Single copy sales at / below normal cover price; Multiple copy sales at / below normal cover price.
	ii. Single copies sold below normal cover price	Paid	
	iii. Multiple copies sold at normal cover price	Paid	
	iv. Multiple copies sold below normal cover price	Paid	
7. Free Pickup Copies	i. Net Pickup Distribution - Manned	Free	Copies distributed via established and regular pickup points where members of the public are able to take a single copy free of charge. Reported copies fall into three groups: Net Manned Distribution for outlets which are manned and where there is a high degree of monitoring gross supplies and the returns that are deducted from the gross supply; Net Distribution for outlets which are unmanned but where there is an element of regular monitoring of gross supplies and returns are deducted from the gross supply; Other Pickup Copies where the reported copies reflect the gross supply.
	ii. Net Pickup Distribution - Unmanned	Free	
	iii. Other Pickup Distribution	Free	
8. Free Letterbox Delivery		Free	Single copies hand delivered to individual addresses on a regular basis within clearly defined geographical areas
9. Free Requested Deliveries		Free	Regular copies hand delivered to individual addresses where the recipient has specifically requested delivery of the product.

15 Reporting and Auditing Requirements and Procedures

15.1 Average Issue Net Circulation (AINC) figure:

- i. This is calculated by dividing the total number of qualifying copies of the newspaper sold or distributed free in the audit period by the number of reported issues for the period.
- ii. The total AINC figure must be arrived at by recording, calculating, auditing and reporting on average issue circulation figures for the carefully defined industry standard circulation categories (see above). It is the responsibility of the media owner and the auditor to ensure that qualifying copies are reported accurately and within the appropriate category.
- iii. The total AINC figure must also be broken down, audited and reported on by primary circulation categories by month.

15.2 Qualifying copies for inclusion in the Average Issue Net Circulation figure - General

- i. Only qualifying copies may be included in the calculations used to arrive at the Average Issue Net Circulation figure.
- ii. Media owners and auditors must refer to the Circulation Categories & Types table above and the following notes in order to determine which copies qualify for inclusion in the AINC calculations and which category and type they should be reported against.
- iii. If media owners or their auditors are in doubt about which copies qualify for inclusion or what category they should be reported against, they must contact ABC if the newspaper is ABC certified or JICREG directly if the Newspaper is not ABC certified.

15.3 Qualifying copies for inclusion in the Average Issue Net Circulation figure - Detailed Notes - Table B

Primary Category	Secondary Category	Type (Paid or Free)	Description	Qualifying Copies (to be included in the Average Issue Net Circulation Figure calculations)	Non-Qualifying Copies (NOT to be included in the Average Issue Net Circulation Figure calculations)	Rules, Guidelines & Notes for Media Owners and Auditors including record sampling requirements
1. Total Average Issue Net Circulation		Both	<p>The total average issue net circulation figure is the total of all qualifying circulation copies reported in the categories below.</p> <p>It may also be referred to as the Headline Circulation Figure.</p> <p>This is the figure used by JICREG to generate readership figures.</p>	Total of all qualifying copies	<p>Disallowed copies that are printed but do not qualify for inclusion in any of the categories below. These include office copies, print surplus and other printed copies that do not enter the qualifying copies supply chain.</p>	<p>Records of gross print runs for each issue must be maintained and submitted to auditors.</p> <p>Auditors must review gross print run records and sample supporting internal records or third party print invoices for reasonableness in relation to gross and net circulation claims.</p> <p>No 'contra deals' are allowable.</p>
2. Newstrade, Single Copy and Subscription Sales	i. Normal cover Price (UK or Rol)	Paid	<p>Single copy sales sold via wholesale and retail outlets, supermarkets, street vendors, home delivery, postal subscriptions etc.</p> <p>Sales are reported in three groupings: Full normal cover price in UK or Rol, below normal cover price in UK or Rol & Overseas sales. Retail sales may be sold on a 'Firm Sale' or 'Sale or Return' basis.</p>	<p>Single copy sales sold via traditional wholesale and retail outlets, supermarkets, street vendors, home delivery, postal subscriptions etc. where sales have been made at normal cover price (to the end-purchaser) in UK or Rol.</p> <p>Retail sales may be made via wholesalers and retailers on a 'Firm Sale' or 'Sale or Return' basis.</p> <p>Where sales are via a third party, reasonable trade discount or commission is normally applicable and, where relevant should be allowed for in accordance with the terms agreed with the third parties.</p>	<p>Unsold copies returned and not paid for.</p> <p>Copies invoiced but not paid for (e.g. invoices 'written off' or remaining unpaid after an unacceptably long period of time).</p> <p>Copies that do not enter the qualifying copies supply chain e.g. undelivered copies.</p>	<p>A financial audit trail must exist, be made available to auditors and tested on a sample basis to support the number of sales claimed at normal cover price (allowing for trade discount or commission where applicable).</p> <p>Where sale or return applies, unsold copies (returns) must be deducted from the gross circulation of the relevant issue so that an accurate net sale figure is calculated for each issue.</p> <p>Where unpaid invoices are effectively 'written off', the relevant number of copies will be deducted from the net sales of the first issue following the 'write off'.</p>

				Single copy sales to employees may be included in qualifying copies provide there is evidence of the employee entering into a purchasing arrangement.		
	ii. Below normal cover Price (UK or Rol)	Paid		As above, but where sales to the end purchaser are below normal cover price.	As above.	As above, but allowing for sales to the end purchaser at below normal cover price. The discounted cover price(s) must be documented so that an accurate number of copy sales can be calculated and verified from sales values / receipts.
	iii. Overseas Copies (Not UK or Rol)	Paid		As above, but for sales outside the UK and Rol either at or below normal cover price.	As above.	As above, allowing for sales to the end purchaser either at or below normal cover price
3. Regular Multiple Copy / Bulk Sales	i. At least 50% of normal cover price	Paid	Bulk sale copies sold on a regular, contractual basis to a third party where the final recipient will usually receive the copy free of charge. This category includes bulk sales to hotels, airlines etc.	<p>Bulk sale copies sold on a regular, contractual basis to a third party where the final recipient will usually receive the copy free of charge.</p> <p>This includes bulk sales to hotels, airlines etc.</p> <p>Sales must be regular (e.g. similar pattern repeated per issue or on the same day each week for daily newspapers)</p> <p>The third party purchaser is charged at least 50% of the normal cover price per copy.</p>	<p>Unsold copies returned and not paid for.</p> <p>Copies invoiced but not paid for (e.g. invoices 'written off' or remaining unpaid after an unacceptably long period of time.</p> <p>Copies that do not enter the qualifying copies supply chain e.g. undelivered copies.</p>	<p>A financial audit trail must exist, be made available to auditors and tested on a sample basis to support the number of sales claimed at the relevant cover price.</p> <p>Where sale or return applies, unsold copies (returns) must be deducted from the gross circulation of the relevant issue so that an accurate net sale figure is calculated for each issue.</p> <p>Where unpaid invoices are effectively 'written off', the relevant number of copies will be deducted from the net sales of</p>

				<p>Sales may be made on a 'Firm Sale' or 'Sale or Return' basis.</p>		<p>the first issue following the 'write off'.</p> <p>Detailed records of sales via individual outlets / sites must be maintained and made available to auditors.</p> <p>Auditors must review and sample reported sales breakdowns for reasonableness e.g. make sample checks to ensure that claimed bulk sales to a hotel do not exceed the number of Bedrooms within the hotel.</p>
	ii. Below 50% of normal cover price	Paid		<p>As above, but where the cover price charged to the third party is below 50% of the normal cover price.</p> <p>A minimum of 1p or 1 euro cent must be charged per copy to the third party purchaser.</p>	<p>As above.</p> <p>Also any copies charged at a rate below 1p or 1 euro cent per copy.</p>	<p>As above, but allowing for the cover price charged to the third party being below 50% of the normal cover price.</p>
4. Issue Specific Multiple Copy / Bulk Sales	i. At least 50% of normal cover price	Paid	<p>Bulk sale copies sold on a non-regular basis to a third party where the final recipient will most likely receive the copy free of charge.</p>	<p>Bulk sale copies sold on a non-regular basis to a third party where the final recipient will most likely receive the copy free of charge.</p> <p>This category is used to report bulk sales where there is no regular pattern or contract with the third party.</p> <p>The third party purchaser is charged at least 50% of the normal cover price per copy.</p> <p>Sales may be made on a 'Firm Sale' or 'Sale or Return' basis.</p>	<p>Unsold copies returned and not paid for.</p> <p>Copies invoiced but not paid for (e.g. invoices 'written off' or remaining unpaid after an unacceptably long period of time.</p> <p>Copies that do not enter the qualifying copies supply chain e.g. undelivered copies.</p>	<p>A financial audit trail must exist, be made available to auditors and tested on a sample basis to support the number of sales claimed at the relevant cover price.</p> <p>Where sale or return applies, unsold copies (returns) must be deducted from the gross circulation of the relevant issue so that an accurate net sale figure is calculated for each issue.</p> <p>Where unpaid invoices are effectively 'written off', the relevant number of copies will be deducted from the net sales of</p>

						<p>the first issue following the 'write off'.</p> <p>Detailed records of sales via individual outlets / sites must be maintained and made available to auditors.</p> <p>Auditors must review and sample reported sales breakdowns for reasonableness.</p>
	ii. Below 50% of normal cover price	Paid		<p>As above, but where the cover price charged to the third party is below 50% of the normal cover price.</p> <p>A minimum of 1p or 1 euro cent must be charged per copy to the third party purchaser.</p>	<p>As above.</p> <p>Also any copies charged at a rate below 1p or 1 euro cent per copy.</p>	<p>As above, but allowing for the cover price charged to the third party being below 50% of the normal cover price.</p>
5. Special Edition Sales	i. Single copies sold at normal cover price	Paid	<p>Single copy sales for special editions produced to cover irregular events or occurrences, e.g. celebrity visit or anniversary event.</p>	<p>The objective is of this category is to identify and report single copy sales for special editions produced to cover irregular events or occurrences, e.g. celebrity visit or anniversary event.</p> <p>Qualifying copies must be single copy sales at normal cover price.</p> <p>Other qualifying requirements are the same as for the 'Newstrade, Single Copy and Subscription Sales' category.</p>	<p>Unsold copies returned and not paid for.</p> <p>Copies invoiced but not paid for (e.g. invoices 'written off' or remaining unpaid after an unacceptably long period of time.</p> <p>Copies that do not enter the qualifying copies supply chain e.g. undelivered copies</p>	<p>Other than that these sales must be recorded as a separate category, reporting and auditing requirements are the same as for the 'Newstrade, Single Copy and Subscription Sales' (normal cover price) category.</p>

6. Sports Edition Sales	i. Single copies sold at normal cover price	Paid	<p>Single and multiple copy sales for sports editions.</p> <p>The objective is of this category is to identify and separately report sales for sports editions which are distinctly different from the normal publication and usually sold on a Saturday.</p> <p>Otherwise, qualifying copies and audit rules and requirements are the same as for the relevant secondary categories for the 'Newstrade, Single Copy and Subscription Sales' categories and 'Regular Multiple Copy / Bulk Sales' categories as appropriate.</p>	<p>Sports edition copy sales.</p> <p>Qualifying copies must be single copy sales at normal cover price.</p> <p>Other qualifying requirements are the same as for the Newstrade, Single Copy and Subscription Sales' (normal cover price) category.</p>	<p>Unsold copies returned and not paid for.</p> <p>Copies invoiced but not paid for (e.g. invoices 'written off' or remaining unpaid after an unacceptably long period of time.</p> <p>Copies that do not enter the qualifying copies supply chain e.g. undelivered copies</p>	<p>Other than that these sales must be recorded as a separate category, reporting and auditing requirements are the same as for the 'Newstrade, Single Copy and Subscription Sales' (normal cover price) category.</p>
	ii. Single copies sold below normal cover price	Paid		<p>As above, but where sales to the end purchaser are below normal cover price.</p>	<p>As above.</p>	<p>As above, but allowing for sales to the end purchaser at below normal cover price. The discounted cover price(s) must be documented so that an accurate number of copy sales can be calculated and verified from sales values / receipts.</p>
	iii. Multiple copies sold at normal cover price	Paid		<p>Sports edition copy sales.</p> <p>Qualifying copies must be multiple copy sales at normal cover price.</p> <p>Other qualifying requirements are the same as for the 'Regular Multiple Copy / Bulk Sales' (normal cover price) category.</p>	<p>As for 'Regular Multiple Copy / Bulk Sales' (normal cover price) category.</p>	<p>As for 'Regular Multiple Copy / Bulk Sales' (normal cover price) category.</p>
	iv. Multiple copies sold below normal cover price	Paid		<p>Sports edition copy sales.</p> <p>Qualifying copies must be multiple copy sales at below normal cover price.</p> <p>Other qualifying requirements are the same as for the 'Regular Multiple Copy / Bulk Sales'</p>	<p>As for 'Regular Multiple Copy / Bulk Sales' (below normal cover price) category.</p>	<p>As for 'Regular Multiple Copy / Bulk Sales' (below normal cover price) category.</p>

				(below normal cover price) category.		
7. Free Pickup Copies	i. Net Pickup Distribution - Manned	Free	<p>Copies distributed via established, regular pickup points.</p> <p>Members of the public are able to pick up a single copy free of charge.</p> <p>Outlets / sites range from manned / monitored points, where copies may be handed to recipients, to locations where copies are made available via bins, free vending machines, counters, shelving etc.</p>	<p>Copies distributed via established, regular pickup points that are manned; where copies are normally handed to recipients and where reliable, verifiable records are produced for gross copies supplied to each site and surplus copies not picked up (returns) thereby allowing a net pickup circulation figure to be calculated.</p> <p>Pickup sites / supply figures must be regular (e.g. similar pattern repeated per issue or on the same day each week for daily newspapers)</p> <p>Only net pickup copies distributed during the times the pickup point is manned qualify for inclusion in this category.</p>	<p>Copies returned (i.e. not picked up) during the times the pickup point is manned.</p> <p>Copies that do not enter the qualifying copies supply chain e.g. undelivered copies.</p>	<p>A supply and return audit trail for each manned pickup location / site must be maintained, made available to auditors and tested on a sample basis to support the claimed number of net pickup copies.</p> <p>Auditors must review and sample reported pickup copy net circulation figures for reasonableness in relation to the pickup site location</p>
	ii. Net Pickup Distribution - Unmanned			<p>Copies distributed via established, regular pickup points that are not manned but where copies are monitored in such a way that reliable, verifiable records are produced for gross copies supplied to each site and surplus copies not picked up (returns) thereby allowing a net pickup circulation figure to be calculated.</p> <p>Pickup sites / supply figures must be regular (e.g. similar pattern repeated per issue or on</p>	<p>Copies returned (i.e. not picked up) during the normal 'shelf life' of the newspaper issue.</p> <p>Copies that do not enter the qualifying copies supply chain e.g. undelivered copies.</p>	<p>A supply and return audit trail for each unmanned pickup location / site must be maintained, made available to auditors and tested on a sample basis to support the claimed number of net pickup copies.</p> <p>Auditors must review and sample reported pickup copy net circulation figures for reasonableness in relation to the pickup site location</p>

				<p>the same day each week for daily newspapers)</p> <p>Only net pickup copies qualify for inclusion in this category.</p> <p>This category may also include copies picked up from usually manned pickup points outside of the hours those points are manned.</p>		
	iii. Other Pickup Distribution	Free		<p>Gross copies distributed via established, regular pickup points that are not monitored to allow surplus copies not picked up (returns) to be recorded and deducted from the claimed circulation figure.</p> <p>Circulation figures therefore represent gross copies supplied to those pickup points.</p> <p>For copies to qualify, the relevant site must have been assessed by the media owner and the number of copies supplied represent a reasonable estimate of the number of copies that may be picked up during the 'shelf life' of the issue.</p> <p>Pickup sites / supply figures must be regular (e.g. similar pattern repeated per issue or on the same day each week for daily newspapers).</p>	<p>Copies that do not enter the qualifying copies supply chain e.g. undelivered copies.</p> <p>Copies that are not supported by a site assessment or that are excessive for the site location</p>	<p>A site assessment and a supply audit trail for each pickup location / site must be completed, maintained, made available to auditors and tested on a sample basis to support the claimed number of other pickup copies.</p> <p>Auditors must review and sample pickup copy circulation figures for reasonableness in relation to the pickup site location</p>

<p>8. Free Letterbox Delivery</p>		<p>Free</p>	<p>Single copies hand delivered to individual addresses on a regular basis within clearly defined geographical areas.</p>	<p>Single copies that are hand delivered to individual addresses / letterboxes (homes and / or businesses).</p> <p>Delivery must be regular with the same addresses normally targeted for delivery on an issue by issue basis.</p> <p>Distribution to be carried out within clearly defined geographical areas and a breakdown maintained by postcode sector.</p> <p>Deliveries must be organised into delivery rounds. Quantities must not exceed 500 deliveries per delivery round. Delivery round cards must be maintained so as to provide clear delivery instructions to deliverers.</p> <p>There must be a clear logistics and financial audit trail identifying the supply chain and the individual personnel responsible for delivering to addresses listed on delivery rounds, together with detailed issue by issue logistics and payment records evidencing the maintenance of an effective door to door delivery network for each issue and supporting the claimed qualifying distribution.</p> <p>Complaints relating to non-delivery or undelivered copies must be investigated and</p>	<p>Disallowed copies that are printed but do not qualify for inclusion as single copy letterbox deliveries.</p> <p>These include office copies, print surplus and other printed copies that do not enter the qualifying copies supply chain.</p> <p>Copies from uncovered delivery rounds.</p> <p>Copies from undelivered delivery rounds.</p> <p>Copies that do not qualify for inclusion in the net circulation figure following investigation of any non-delivery complaints.</p> <p>Copies that do not qualify for inclusion in the net circulation figure following investigation of any negative backchecking results.</p> <p>Copies that are not supported by tests of reasonableness in relation to logistics and financial record audits.</p>	<p>A supply chain and financial audit trail must exist for each issue; be made available to auditors and tested on a sample basis to support the claimed qualifying circulation.</p> <p>Workloads and payment levels for field staff must be reviewed and tested for reasonableness.</p> <p>Non-delivery complaints and backcheck results must be maintained; reviewed; and where necessary any non-qualifying copies deducted from the net qualifying circulation claim.</p>
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				appropriate records maintained. These must include results of research to establish the extent of any delivery shortfall identified as a result of any complaints.		
9. Free Requested Deliveries		Free	Regular copies hand delivered to individual addresses where the recipient has specifically requested delivery of the product.	As above except that delivery must be to addresses where the recipient has specifically requested delivery of the product.	As above except that delivery must be to addresses where the recipient has specifically requested delivery of the product.	As above except that delivery must be to addresses where the recipient has specifically requested delivery of the product.

16 Additional Rules and Guidelines

16.1 Issues & Exclusions

- i. As a basic principle, the total of the qualifying circulation copies for the reporting period is divided by the number of issues in the reporting period to calculate the Total Average Issue Net Circulation figure.
- ii. However, industry custom and practice allows for the exclusion of certain issues during the reporting period where their inclusion would have a disproportionate impact and lead to an unrepresentative average for the reporting period as a whole.
- iii. Standard examples of permitted exclusions include some issues over the Easter and Christmas / New Year Bank holiday periods.
- iv. Other examples include issues that may have been adversely and unrepresentatively impacted by disrupted production or dispersal or adverse weather conditions.
- v. Where issue exclusions are permitted:
 - a. These must be clearly identified on the Average Issue Circulation Certificate / Submission to JICREG;
 - b. All gross, non-qualifying and qualifying circulation copies for excluded issues must be excluded from all calculations for the reporting period;
 - c. The total net qualifying circulation copies from the included issues must be divided by the number of included issues to produce the Total Average Issue Net Circulation figure for the period.
- vi. For ABC Certified newspapers, issue exclusions must be in accordance with ABC rules.
- vii. For non-ABC Certified Newspapers, media owners must identify issue exclusion requests on the Reporting Period Certificate / Submission Form for the period. In these cases, exclusion requests will be subject to review and may be accepted or rejected by JICREG. In considering these exclusion requests JICREG will take account of industry custom and practice for the reporting period and seek advice from the Newspaper Society.
- viii. Where exclusion requests are rejected by JICREG, media owners will be required to resubmit a revised Average Issue Circulation Certificate to JICREG within 10 working days of being notified of the rejection.
- ix. If a media owner has doubts as to whether an exclusion is likely to be permitted, it is recommended that they seek advice, in writing, before the end of the relevant reporting period.

16.2 Contra Deals

- i. Copies purported to be 'sold' as a result of a 'Contra Deal' are specifically excluded as qualifying copies.
- ii. Contra Deals are situations where copies are 'sold' or exchanged in return for a benefit in kind; or a 'purchaser' of copies also invoices the publisher for a chargeable 'service'. e.g. an advertiser may purport to 'purchase' a number of copies, but in reality receives free or

exceptionally discounted advertising in return; or an organisation ‘purchases’ a number of copies, but then invoices the publisher an excessive amount for a ‘service’.

- iii. Where there are genuine two-way financial relationships between purchasers and media owners (e.g. a newspaper wholesaler, retailer or vendor who also provides genuine chargeable services to the media owner), the different transactions should be reviewed for reasonableness and each must be justifiable on its own merits.

17 Record Keeping Requirements

- i. Sufficient records must be retained by media owners to reasonably support all claims for qualifying copies.
- ii. All relevant records must be made available to the Independent Auditors who must carry out sufficient review, analysis and sample testing of the records and calculations to allow them to validate, verify and endorse the claimed qualifying circulation figures.
- iii. JICREG reserves the right, on request, to inspect, review and validate all records related to the claimed Circulation.
- iv. All relevant records must be retained and be available for inspection for a period of 5 years from the end of the relevant reporting period.

18 Approved Independent Auditors

- i. Unless otherwise agreed in advance and in writing by JICREG, Independent Auditors engaged by media owners must be a Registered Auditor and a member of the Institute of Chartered Accountants in England and Wales (ICAEW), the Institute of Chartered Accountants of Scotland (ICAS), the Institute of Chartered Accountants in Ireland (ICAI), or the Association of Chartered Certified Accountants (ACCA).
- ii. For ABC Certified newspapers, the Independent Auditor must be approved by ABC.

19 Contacts & Assistance with Enquiries

- i. Members and / or their Independent Auditors who have any questions or doubts regarding the interpretation or meaning of these rules and guidelines are advised to contact JICREG in advance of compiling and submitting their Independent Audit & Reporting Period Certificates.
- ii. In the first instance, enquiries should be addressed to:

JICREG Ltd

2nd Floor

292 Vauxhall Bridge Road

London SW1V 1AE

Contacts: Keith Donaldson or Lucy Carabine

t: 020 7963 7200

e: keith@jicreg.co.uk

e: lucy@jicreg.co.uk

w: www.jicreg.co.uk

Appendix A - Administration Forms & Templates



Independent Audit & Reporting Period Certificate

Data Submission Form / Template

Notes:

1. This form is available in Microsoft Word & Excel Workbook formats.
2. For a 12 month submission, use two forms: The first as a master to provide the total and average issue data, plus monthly breakdowns for Jan-June; the second as a supplementary form to provide monthly breakdowns for July to Dec. The statement sections of both forms must be signed.

				Notes
Audit / Reporting Period				
Reporting Period	Jan-June:	July-Dec:	Jan-Dec:	<i>Tick or Cross box</i>
Year				
Week Numbers	From:	To:		
Issue Dates Covered	First Issue:	Last Issue:		
Audit Source	ABC:	Independently Audited:	<i>Tick or Cross box</i>	
Publication Details				
Publication Name				
Media Owner (Publisher)				
Address				
Postcode				
Telephone				
Fax				
e-mail				
Media Group				
General Information				
Type of Newspaper	Paid-For	Free		<i>Tick or Cross box</i>
Frequency of Publication	Weekly	Daily (Mon-Fri)	Daily (Mon – Sat)	<i>Tick or Cross box</i>
Gross number of Issues Per Year				<i>Before any exclusions</i>
Primary Location(s) covered by Publication				<i>Enter primary town(s) or region(s) of circulation</i>

Backchecking / Delivery Research Methods Employed.		<p>This only required for newspapers undertaking free letterbox delivery and / or Free requested delivery.</p> <p>Provide a description of the newspapers Backcheck (Delivery Research) methods employed e.g. Face to Face or Telephone based; Random or Controlled; % of Gross Letterbox Circulation checked per issue; Method of Randomising Checks or Controlled Rotation Programme (Rounds and Sections of Rounds).</p>
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General Data by Publication Day

	Mon	Tues	Wed	Thurs	Fri	Sat	Sun	
Publication Days								<i>Tick or Cross boxes</i>
Publication Format								<i>Enter Tabloid / Broadsheet / Other for each day. If 'other', describe</i>
Average Number of Pages								
Average Number of Tabloid-Equivalent Pages								<i>Calculate and enter the average issue number of pages expressed as tabloid-equivalent pages (i.e. the number of pages if the actual format were to be broadly converted to tabloid pages (e.g. 1 broadsheet page is broadly equivalent to 2 tabloid pages</i>
Average Issue Editorial Content (% of total content)								<i>Only required for publications with Free Circulation exceeding 75% of the total. The average editorial content should be expressed as % of total average pagination. Calculations may be made by categorising Editorial / non-Editorial content for included issues to the nearest ¼ page. All advertising content (paid and free) must be excluded from the Editorial content %.</i>
Normal Cover Price at end of reporting period								<i>The normal retail price of the Newspaper (per day) as at the end of the reporting period</i>
Normal Cover Price Changes								<i>Provide details of any normal cover price changes during the reporting period</i>

Issues Excluded for this Period						
Issues Excluded for this Period	Number:	Issue Date:	Reason:	Issue Date:	Reason:	Enter number of issues excluded. List issue exclusion dates and brief reason for exclusion request
Additional Information						
						Provide any additional information that may have a material bearing on the certified net circulation
Net Circulation by category for Reporting / Audit Period						
Number of Issues in Reporting Period	Gross Issues		Excluded Issues		Net Reported Issues	
Primary Category	Secondary Category	Type	Total Copies	Net Issues	Average Issue Net Circulation	% Total
1. Total Net Circulation & Total Average Issue Net Circulation		All				Total of all Categories
2. Newstrade, Single Copy and Subscription Sales	i. Normal Cover Price (UK or RoI)	Paid				
	ii. Below Normal Cover Price (UK or RoI)	Paid				
	iii. Overseas Copies (Not UK or RoI)	Paid				
3. Regular Multiple Copy / Bulk Sales	i. At least 50% of Normal Cover price	Paid				
	ii. Below 50% of normal cover price	Paid				
4. Issue Specific Multiple Copy / Bulk Sales	i. At least 50% of normal cover price	Paid				
	ii. Below 50% of normal cover price	Paid				
5. Special Edition Sales	i. Single copies sold at normal cover price	Paid				
6. Sports Edition Sales	i. Single copies sold at normal cover price	Paid				

	ii. Single copies sold below normal cover price	Paid					
	iii. Multiple copies sold at normal cover price	Paid					
	iv. Multiple copies sold below normal cover price	Paid					
7. Free Pickup Copies	i. Net Pickup Distribution - Manned	Free					
	ii. Net Pickup Distribution - Unmanned	Free					
	iii. Other Pickup Distribution	Free					
8. Free Letterbox Delivery		Free					
9. Free Requested Deliveries		Free					
Totals for Period							<i>Total of all Categories</i>

Average Issue Circulation Breakdown by Month

	Jan / July	Feb / Aug	Mar / Sep	Apr / Oct	May / Nov	June / Dec	Total Average	% Total
Newstrade, Single Copy and Subscription Sales								
Regular Multiple Copy / Bulk Sales								
Issue Specific Multiple Copy / Bulk Sales								
Special Edition Sales								
Sports Edition Sales								
Free Pickup Copies								
Free Letterbox Delivery								
Free Requested Deliveries								
Total Average								

Average Issue Circulation Breakdown by Day and Groups of Days (This is only required for Daily Publications)

	Mon	Tues	Wed	Thurs	Fri	Sat	Mon-Fri	Mon-Sat
Newstrade, Single Copy and Subscription Sales								
Regular Multiple Copy / Bulk Sales								
Issue Specific Multiple Copy / Bulk Sales								
Special Edition Sales								
Sports Edition Sales								
Free Pickup Copies								
Free Letterbox Delivery								
Free Requested Deliveries								
Total Average								

Items to Accompany Certificate Submission

Front Page Facsimile Copies	A facsimile copy (e.g. Adobe PDF document) of the front page of each issue in the reporting period must accompany the certificate submission.	

Senior Circulation / Distribution Manager's Statement

I hereby state that to the best of my knowledge the figures and data provided in this certificate submission represent a true and accurate reflection of qualifying circulation data for the reporting period and that the certificate has been prepared and completed in accordance with the current JICREG rules and guidelines			
Name	Position	Signature	Date

Media Owner Senior Executive Statement

I hereby confirm that I have reviewed and endorsed this submission and that to the best of my knowledge the figures and data provided on this certificate represent a true and accurate reflection of qualifying circulation data for the reporting period and that the certificate has been prepared and completed in accordance with the current JICREG rules and guidelines.			
Name	Position	Signature	Date

Senior Independent Auditors Statement

As the Senior Independent Auditor, I hereby confirm that I/we have reviewed and validated this submission; that there is a satisfactory audit trail including relevant financial records where appropriate to support all aspects of the qualifying circulation claims; that these records were freely available for the audit; that the records have been tested and validated on a sample basis; that any copies that could not be reasonably supported as qualifying copies have been excluded from the submission / certificate; that to the best of our endeavours and my knowledge the figures and data provided on this certificate represent a true and accurate reflection of qualifying circulation data for the reporting period and that the certificate has been prepared and completed in accordance with the current JICREG rules and guidelines.

Name

Position

Signature

Date

JICREG

JICREG Ltd, 2nd Floor, 292 Vauxhall Bridge Road, London, SW1V 1AE

t: 020 7632 7400; f: 020 7632 7401; e: lucy@jicreg.co.uk; w: www.jicreg.co.uk

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