

# Retail, Newstrade & Single Sales

*This guide is part of a series designed to help you prepare for a Print Distribution Audit. Each guide describes the different categories that your distribution can qualify for, what is reported and what documentation you need to keep. Please refer to the CAB Print Distribution Audit Reporting Standard and By-Laws for complete details.*

## What are Retail, Newstrade and Single Copy Sales?

These are copies that have been sold:

- through newsagents or other retail outlets, less Return Copies; or
- directly to individuals by you.

NB: This does not include copies sold in Bulk (refer to Verified Bulk Distribution Guide). This type of distribution contributes to the Average Net Distribution of a publication.

## What you need to report

To report in this category, you will need to capture the number of copies you have sold to individuals directly and through newsagents, wholesalers or other retail outlets and then deduct the number of copies returned by those outlets. Return copies include those unsold and sent back to you or destroyed by the distribution company.

You can claim distribution of copies that were purchased by individuals during the reporting period. Sales of single copy back issues, or issues published in the reporting period, may also be included.

For example, your report for May, June, and July issues in the reporting period would be like this:

Issue	No of Copies Supplied for Sale to Newsagents	No of Returns	Net Copies Sold Sub Total	No of Cash Sales Direct to Individuals	Total Net Copies Sold
May	3,000	1,000	2,000	250	2,250
June	3,200	800	2,400	223	2,623
July	3,200	950	2,250	239	2489

## What documentation you need to keep

You need to keep documents and records as evidence to prove the number of copies that you have sold to individuals. The Auditor must also be satisfied that your retailers, wholesale distributors, sellers and other regular channels for distribution are bona fide.

If you sell copies through a wholesaler, newsagents and/or other retail outlets you should obtain and keep for each issue the following:

- A report documenting the name of the publication, issue identifier, number of copies delivered to the wholesaler for redistribution, number of copies sent to each outlet, number of copies returned or unsold by the outlet, number of copies sold and date of delivery to the outlet;
- Evidence of payments, such as bank statements or cheques, for the copies that were sold. You may also be required to provide a reconciliation of progress payments depending on how your third party distribution engagements are arranged.

NB: Third party distributors provide several interim distribution reports. While these reports are useful it's important that the final report for each issue is supplied if or where available.

If you sell copies directly to individuals, there must be evidence to confirm the sale. Such evidence includes invoices, sales ledgers or cash book or other records showing the quantity and value of copies for each issue sold.