

Dear Publisher Update 01/09/2019

After we have finished trading each month we send book publishers a number of documents. First you will get an email with “Your Reports from Central Books for” in the subject field this will be your sales reports breaking down the sales by title and giving details on sales, stock and recorded orders (files in this email include csv and pdf versions of your sales report, customer sales report and dues report if there is data to report). Usually some hours after that sales report email you will receive a credit or debit for sales, an invoice or credit for distribution and if we provide sub-contracted representation services an invoice or credit for representation, each of these documents will come as a separate email. The following day after these documents a Statement of Activity is emailed. There are examples of each of these documents below with annotations. If you should have any queries about these documents please take a look at these examples.

Getting Paid and when you will be paid

Most publishers are due payment for sales less any charges 100 days after the end of the month of sale. Payment is usually made by Alison Mansfield (alison@centralbooks.com) in accounts so please contact Alison if you have a payment query. The “Example” publisher in this document could look at the payment due date on the Credit for Sales to see when payment is due. We usually delay payment when the amount owed is less than £100, waiting for a future month to push the amount due above £100.

Central Books self-bill publishers. This means we do not require invoices from publishers for whom we have sold books.

Publishers of DVD's and other non-zero rate products

Books in the UK are sold with zero VAT. For those VAT registered UK publishers for whom we distribute non-zero rated VATable products the credit or debit for sales is a self-billing VAT document with regards to payment for these VATable products. If we have not been given a VAT number we can not self-bill with VAT.

Magazine Publishers

We do report magazine sales in a slightly different way please visit <https://www.centralbooks.com/kbase/article/s/?s=Understanding+Magazine+Sales+Reports> for more information.

I hope this letter and the examples below are helpful. Please do tell us if our explanations could be better.

Mark Chilver
Central Books
mark@centralbooks.com

CENTRAL BOOKS

50 Freshwater Road, London RM8 1RX
 Tel + 44 (0)20 8525 8850
 Fax: + 44 (0)20 8599 2694
 Email: payment@centralbooks.com
 VAT registration Number GB 232 2069 02

Credit for Sales

MC

Delivery Address:

Example Publisher Imprint
 16 Test Cottages Rd
 London
 E99 5ZZ

Accounts Office:

Example Publisher Holdings Group
 16 Test Cottages Rd
 London
 E99 5ZZ

Document Number	Date (Tax Point)	Date for Payment
PC00001	31/08/2019	09/12/2019

Account Number	VAT Number
TWENTY	

Item Code	Publisher Reference	Quantity	Description	Format	Pub. Price £ or	Discount	Trade Price £	VAT Rate	Trade Value
MSPI	AUG 2019	1	Sales Payment [Invoice]		2008.44		2008.44		2008.44

This is just an example invocie to illustrate what our monthly documents look like.
 This example shows what a month's credit for SALES looks like and relates to the example sales report below.

Sub Total	Total VAT	Total
2008.44	0.00	£2008.44

1 Items



Items: 1

CENTRAL BOOKS

50 Freshwater Road, London RM8 1RX
 Tel + 44 (0)20 8525 8850
 Fax: + 44 (0)20 8599 2694
 Email: payment@centralbooks.com
 VAT registration Number GB 232 2069 02

Distrib. Charge Invoice

MC

Delivery Address:

Example Publisher Imprint
 16 Test Cottages Rd
 London
 E99 5ZZ

Accounts Office:

Example Publisher Holdings Group
 16 Test Cottages Rd
 London
 E99 5ZZ

Document Number	Date (Tax Point)	Date for Payment
DD00001	31/08/2019	09/12/2019

Account Number	VAT Number
EXAMPL	

Item Code	Publisher Reference	Quantity	Description	Format	Pub. Price £ or	Discount	Trade Price £	VAT Rate	Trade Value
MDG	AUG 2019	1	Distribution Charge [Gross]		395.25		395.25	20.00	395.25

This is just an example invocie to illustrate what our monthly documents look like.
 This example shows what a month's charge for DISTRIBUTION looks like and relates to the example sales report below.

Sub Total	Total VAT	Total
395.25	79.05	£474.30

1 Items



Items: 1

**CENTRAL
BOOKS**

50 Freshwater Road, London RM8 1RX
 Tel: + 44 (0)20 8525 8850
 Fax: + 44 (0)20 8599 2694
 Email: payment@centralbooks.com
 VAT registration Number GB 232 2069 02

Rep. Charge Invoice

MC

Delivery Address:

Example Publisher Imprint
 16 Test Cottages Rd
 London
 E99 5ZZ

Accounts Office:

Example Publisher Holdings Group
 16 Test Cottages Rd
 London
 E99 5ZZ

Document Number	Date (Tax Point)	Date for Payment
RD00001	31/08/2019	09/12/2019

Account Number	VAT Number
EXAMPL	

Item Code	Publisher Reference	Quantity	Description	Format	Pub. Price £ or	Discount	Trade Price £	VAT Rate	Trade Value
MR1	AUG 2019	1	Repping Charge		251.05		251.05	20.00	251.05

This is just an example invoice to illustrate what our monthly documents look like.
 This example shows what a month's charges for REPRESENTATION looks like and relates to the example sales report below.

Sub Total	Total VAT	Total
251.05	50.21	£301.26

1 Items



Items: 1

CENTRAL BOOKS

Statement of Activity for Publisher

From Central Books Ltd 50 Freshwater Rd London RM8 1RX

Month of Activity: August 2019

Sales Publisher: Example Publisher Imprint

Payment Head Office: Example Publisher Holdings Group

	Document Number	Excluding VAT	VAT	Including Vat
Due for Sales	PC00001	2008.44	0.00	2008.44
Distribution Deduction	DD00001	395.25	79.05	474.30
Representation Deduction 1	RD00001	251.05	50.21	301.26
Representation Deduction 2				
Total due FOR sales less deductions for charges				1232.88

Copies Sold Month / YTD / Life: Net copies sold in Month, Year To Date and the life of the book at CB. The YTD figure includes this month and the Life figures includes this month and YTD. Our financial year runs April to March.

Invoiced Value Month / YTD: Invoice Value of Books. In Month and Year To Date, our financial year runs April to March. The YTD figures includes this month.

New: Stock that has been added this month

Dues: Recorded orders for customers

Stock Total: Total amount of stock held.

Price: Recommended Retail Cover Price

London

E99 5ZZ

H/P: Binding

TEL :
FAX :

ISBN	Title	H/P	Copies Sold			Invoiced Value		Stock Total	New	Dues	Price	Report	Pub-Date
			Month	YTD	Life	Month	YTD						
0000000000	Examples 05	H	-12	2758		-161					28.00 OP 10/13	AUG 12	
0000000000	Examples 06	H		8297				101		15.00 OP 04/13		OCT 08	
0000000000	Examples 07	P	74	8567		929				25.00 OP 08/13		OCT 07	
0000000000	Examples 08	H		3386				19		27.00 OP 07/10		SEP 09	
0000000000	Examples 09	H		4553						28.00 OP 04/12		OCT 10	
0000000000	Examples 10	H	112	1555	1555	1,568.84	19905	6217	101	28.00 STK		NOV 13	
0000000000	Finished for a year	H	27	225	242	439.60	3525	1203	2	28.00 STK		JUL 13	
	Getting an Example	H							2	28.00 NYP 01/14		JAN 14	
0000000000	Hard Exampkles	H	2	14		32	1709			28.00 STK		MAY 11	
0000000000	Out of Stock Book	H		118	298		1670		2	28.00 TOS		DEC 12	
0000000000	Will It Sell	H						19		14.95 STK		OCT 12	

Sub-Total For : Exammples Ltd

139 1962 30130 2,008.44 25901 9148 165

DISTRIBUTION CHARGE 17.50% REPPING CHARGE 12.50%
 CREDITED VALUE OF RETURNS MONTH 250.10 CREDITED VALUE OF RETURNS YEAR 700.60
 TOTAL INVOICE VALUE OF GOODS SUPPLIED THIS MONTH 2,258.54

REPPING CHARGE 12.5%: This is the representation charge for this example publisher. They would be charged 12.50% of the net Invoice Value sold this month in this case **£2,008.44**
 So $0.125 \times 2008.44 = \text{£}251.06$ (before VAT)

Pub-date: Publication date of the book. Usually the month Central Books first got the book.

DISTRIBUTION CHARGE 17.5%: This is the distribution charge for this example publisher. They would be charged 17.50% of the Total Invoice Value of Goods Supplied This Month in this case **£2,258.54**.
 So $0.175 \times 2258.54 = \text{£}395.24$ (before VAT)

CREDITED VALUE OF RETURNS MONTH: The Invoice value of credited returns for the month. For a title breakdown of returns you will need to look at the csv spreadsheet version of this report.

- Report on the book.
- ABA Abandoned
 - CHEC Stock Checking
 - NLS No Longer Stocked
 - NR No Rights
 - NYP Not Yet Published
 - OP Out of Print
 - OS Out Of Stock
 - POD Print On Demand
 - RP Reprinting
 - SO Standing Order
 - STK Available
 - TOS Temp. Out Of Stock

There is not space here to explain all the information you can read from this kind of report. To understand this report further you might like to visit <https://www.centralbooks.com/kbase/article/s/?s=understanding+book+sales+report> and click through to see explanations.