

2011 Annual Non-Store Retail Survey

Reporting Guide

FOR
INFORMATION
ONLY

This guide is designed to assist you as you complete the 2011 Annual Non-Store Retail Survey. If you need more information, please call the Statistics Canada Help Line at the number below.

Help Line: 1-800-972-9692

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This guide is designed to provide additional information to assist you in completing the questionnaire and related annex. The 2011 Annual Non-Store Retail Survey questionnaire is divided into ten sections identified with capital letters A to J. Each of the ten sections is further subdivided into headings and question numbers. Guideline items in this guide correspond to sections and question numbers that are on the survey questionnaire.

A - Introduction

The introduction includes information on the survey purpose, coverage, data-sharing agreements, confidentiality of the data provided, the return of the questionnaire, and a warning about fax or other electronic transmission of the survey. **Please read this information.**

Your answers are confidential.

Statistics Canada is prohibited by law from releasing any information from this survey which would identify a person, business, or organization, without their prior consent. The confidentiality provisions of the *Statistics Act* are not affected by either the *Access to Information Act* or any other legislation. Therefore, for example, the Canada Revenue Agency cannot access identifiable survey data from Statistics Canada.

These survey data will only be used for statistical purposes and will be published in an aggregate form only.

Data-sharing agreements

To reduce respondent burden, Statistics Canada has entered into data-sharing agreements with provincial and territorial statistical agencies and other government organizations, who must keep the data confidential and use them only for statistical purposes. Statistics Canada will only share data from this survey with those organizations that have demonstrated a requirement to use the data.

Section 11 of the *Statistics Act* provides for the sharing of information with provincial and territorial statistical agencies that meet certain conditions. These agencies must have the legislative authority to collect the same information, on a mandatory basis, and the legislation must provide substantially the same provisions for confidentiality and penalties for disclosure of confidential information as the *Statistics Act*. Because these agencies have the legal authority to compel businesses to provide the same information, consent is not requested and businesses may not object to the sharing of the data.

For this survey, there are **Section 11** agreements with the provincial and territorial statistical agencies of Newfoundland and Labrador, Nova Scotia, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia, and the Yukon.

The shared data will be limited to business establishments located within the jurisdiction of the respective province or territory.

Section 12 of the *Statistics Act* provides for the sharing of information with federal, provincial or territorial government organizations. Under **Section 12**, you may refuse to share your information with any of these organizations by writing a letter of objection to the Chief Statistician and returning it with the completed questionnaire. Please specify the organizations with which you do not want to share your data.

For this survey, there are **Section 12** agreements with the statistical agencies of Prince Edward Island, the Northwest Territories and Nunavut.

For agreements with provincial and territorial government organizations, the shared data will be limited to business establishments located within the jurisdiction of the respective province or territory.

Data linkage

To enhance the data from this survey, Statistics Canada may combine it with information from other surveys or from administrative sources.

Reporting instructions

1. Please print in ink.
2. Please report all dollar amounts in **Canadian dollars (CAN\$)**.
3. All dollar amounts reported should be rounded to the nearest whole dollar (e.g., \$55,417.40 should be rounded to \$55,417). All percentages reported should be rounded to the nearest whole percent (e.g., 37.3% to 37%, 75.8% to 76%).
4. **When precise figures are not available, please provide your best estimates.**

Main business activity

Are you a non-store retailer? (yes - no)

Non-store retailers are primarily engaged in retailing merchandise by non-store retail methods. To reach their customers and market their merchandise, they employ such methods as broadcasting infomercials, broadcasting and publishing direct-response advertising, publishing traditional and electronic catalogues, home delivery, door-to-door solicitation, in-home demonstration, temporary display of merchandise (temporary stands or stalls), distribution by vending machines, and distribution by office coffee services.

Business units primarily engaged in retailing heating oil, liquefied petroleum gas and other fuels via direct selling are considered to be non-store retailers for the purpose of this survey.

Non-store retailers typically sell merchandise to the general public for personal or household consumption, but some may also serve business and institutional clients.

If you answer “no”, indicating that your business unit is not defined as non-store retailer, please call **1-800-972-9692** for further instructions.

Reporting period information

Please report for your fiscal year **ending between** April 1, 2011 and March 31, 2012. Indicate the start and end dates.

If the fiscal period for which you are reporting is less than a full year, please check the appropriate reason(s). More than one reason may be checked.

Revenue, cost of goods sold and expenses

Sections B, C and D are designed to gather information from your business unit’s financial records. Not all of the itemized details in the three sections are applicable to every business unit. Please report only for items that are relevant to your business unit.

B - Revenue

All revenue reported should **exclude sales taxes (GST/HST, PST and TVQ) and be net of returns, discounts, sales allowances, and charges for outward transportation by common or contract carriers. Do not deduct the value of trade-ins.**

1. Revenue from sales of goods (purchased for resale or manufactured)

Include:

- excise taxes (such as those on gasoline, liquor, and tobacco) and other taxes that are levied on the manufacturer/importer and included in the cost of products purchased by this business unit;
- sales of all goods purchased for resale as well as revenue from sales of goods manufactured; please report gross sales of new and used goods less returns and discounts;
- parts used in generating repair and maintenance revenue; please report the labour portion of repair and maintenance in this section, at question 4 below.

Do not deduct the value of trade-ins.

Exclude:

- taxes collected **directly** from customers and paid **directly** by this operating unit to provincial and federal tax agencies;

2. Revenue from shipping and handling charges

Please report shipping and handling charges that are **not** embedded in the price of the merchandise, and which are therefore not reflected in the amount reported in this section, at question 1 above.

3. Commission revenue and fees earned from selling merchandise on behalf of others.

As part of revenue, please report the gross amount of commissions and fees earned by this business unit while acting as an independent sales contractor, agent, distributor or sales representative selling goods owned by other business units. The value of the commission received, not the total value of the sale, should be reported here.

4. All other operating revenue

Please report all other operating revenue not specified and reported above.

Include:

- the labour portion of revenue from installations and repair and maintenance work; please report amounts for the parts used in this section, at question 1 above;
- revenue from the rental and leasing of office space and other real estate as well as equipment rental;
- fees and commissions for displaying items on websites or in catalogues;
- revenue from other services;
- revenue from warranties.

Exclude:

- interest and dividend income; please report these amounts in this section, at question 6 below.

5. Total operating revenue

The sum of questions 1 to 4 in this section.

6. Non-operating revenue

Non-production-related revenue of this business unit.

Include, for example:

- interest and dividend income.

7. Total revenue

The sum of questions 5 and 6 in this section.

C - Cost of goods sold

1. Opening inventory and 3. Closing inventory

Please report inventories at book value (i.e., the value maintained in the accounting records).

Include opening and closing inventories of all types such as:

- goods purchased for resale;
- raw materials;
- goods in process;
- finished products;
- parts used in generating repair and maintenance revenue.

Closing inventory should reflect all inventory adjustments.

Exclude:

- inventory held on consignment for others.

2. Purchases

Please report the purchases of new and used goods purchased for resale and, if applicable, raw materials.

Include:

- shipping and handling charges, and the cost of insurance, if applicable;
- import duties and all taxes paid, except for the deductible GST/HST/TVQ;
- transfer of goods received from within your own company;
- freight-in and the value of goods taken in trade, less returns and discounts.

4. Cost of goods sold

The sum of questions 1 and 2 **minus** question 3.

D - Expenses

1. Salaries and wages of employees

Please report all salaries and wages (including taxable allowances and employment commissions **as defined** on the T4 - Statement of Remuneration Paid) **before deductions**.

Include:

- vacation pay;
- bonuses (including profit sharing);
- commissions;
- taxable allowances (e.g., room and board, vehicle allowances, gifts such as air tickets for holidays);

- retroactive wage payments;
- direct employee labour costs (i.e., related to any manufacturing activity or installation service).

Exclude all payments and expenses associated with outside contract workers and casual labour for whom a T4 – Statement of Remuneration Paid was not issued such as:

- a receptionist or a filing clerk under direct contract to you;
- pay for temporary workers paid through an agency;
- payments to an employment agency or personnel supplier;
- charges for personnel search services under direct contract to you.

Please report these amounts in this section, at question 8.

2. Employer portion of employee benefits

Please report the employer portion of employee benefits.

Include:

- employee life and extended health care insurance plans (e.g., medical, dental, drug and vision care plans);
- Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) contributions;
- employer pension contributions;
- workers' compensation (provincial or territorial plan applicable to this business unit);
- employment insurance premiums (EI);
- retiring allowances or lump sum payments to employees at time of termination or retirement;
- all other employee benefits and supplementary unemployment benefit (SUB) plans;
- contributions to provincial and territorial health and education payroll taxes.

3. Total labour remuneration

The sum of questions 1 and 2 or the total if you cannot provide the above breakdown.

4. Rental and leasing expenses

Include:

- rent of office space or other real estate;
- motor vehicles (without driver);
- computers and peripherals (without operator);
- other machinery and equipment (without operator);
- furniture and fixtures.

Exclude:

- rental and leasing of vehicles, machinery and equipment with driver or operator; please report these items in this section, at question 8 below.

5. Advertising and promotion

Include:

- planning, creating and placement services of advertising;
- purchase of advertising space or time;
- other advertising services;
- trade fair and exhibition services, including booth space, tables, temporary telephone, fax or computing services and equipment;
- expenses related to the preparation and distribution of catalogues.

6. Amortization and depreciation expenses

Include the amortization and depreciation expenses on this business unit's:

- capital assets;
- intangible assets;
- capital lease obligations.

Exclude:

- amortization and depreciation expenses on vehicles owned by the business unit that are leased to others.

7. Management fees and other service fees charged by head office and other business support units

Include:

- any management or service fees paid to head office.

8. All other operating expenses

Please report all other operating expenses not specified and reported above.

Include:

- all payments and expenses associated with outside workers;
- rental and leasing of vehicles, machinery and equipment with driver or operator;
- legal and audit expenses;
- bad debt expenses;
- donations;
- office supplies;

- goods transportation, warehousing and storage expenses;
- other costs (these are non-labour costs related to any manufacturing activity or installation service).

Exclude:

- interest expenses; please report these amounts, in this section, at question 10.

9. Total operating expenses

The sum of questions 3 to 8 of this section.

10. Other expenses

Include:

- interest expenses on capital lease obligations;
- interest on loans;
- the interest portion of mortgage payments.

11. Total expenses

The sum of questions 9 and 10 of this section.

E - Distribution of total operating revenue by method of sale

Method of sale is determined by the method used to reach customers to make the sale, i.e., the method that was used at point of sale.

In this section, you are asked to provide a percentage breakdown of your total operating revenue (as reported in **Section B**, at question 5) according to the applicable method of sale. If precise numbers are not available, please provide your best estimates.

1. Electronic shopping and mail-order

a) Internet

Please report the percentage of sales generated through online Internet orders, regardless of the method of delivery and payment.

b) Electronic auctions

Please report the percentage of sales made from electronic auctions.

c) Telephone

Please report the percentage of sales made from telephone solicitation and telephone orders in response to advertising.

d) Catalogue and mail-order

Please report the percentage of sales made from mail-order catalogues and flyers, including sales made from catalogue showrooms without stock.

e) Subscriptions

Please report the percentage of sales to magazines and newspapers subscriptions.

Exclude:

- subscriptions sold in person and **regular home delivery**; please report these sales in this section, at question 3c.

2. Vending machine and coffee service

a) Vending machine

Please report the percentage of sales made through a device that automatically dispenses merchandise after a requisite amount of money is inserted into the device.

Include:

- food products;
- non-food products;
- bulk items.

Exclude:

- gasoline;
- newspapers;
- juke boxes;
- arcade games;
- amusement rides;
- automatic photography machines;
- photocopiers;
- coin-operated laundry.

Please report these amounts in this section, at question 4 below.

b) Coffee service

Please report the percentage of sales generated from manual office coffee machines where the operator normally sells or leases the machines and supplies coffee on a regular basis.

3. Direct selling

If you are engaged in direct selling and are acting as an independent sales contractor, an agent, a distributor or a sales representative of a company, please provide the company name in the space provided.

a) Door-to-door

Please report the percentage of sales made in person through individual canvassing.

b) Party plan

Please report the percentage of sales made in person at group demonstrations such as house parties.

c) Home delivery

Please report the percentage of sales made from regular delivery (usually daily) of newspapers, milk, bread, etc. to private households.

Include:

- the percentage of sales made from the delivery of fuel to households as well as to institutions and businesses, for final consumption.

d) Other direct selling methods

Please report the percentage of sales made from other direct selling methods such as: roadside stands; exhibition booths; newspaper coin boxes; kiosks in shopping centres.

Please specify the method of sale in the space provided.

4. All other methods

Please report the percentage of sales made from any other method of sale, such as from your own retail store; sales to independent agents; and wholesale sales.

Please specify the method in the space provided.

Include:

- gasoline;
- newspapers;
- juke boxes;
- arcade games;
- amusement rides;
- automatic photography machines;
- photocopiers;
- coin-operated laundry.

F - Distribution of total operating revenue by type of customer

In this section, you are asked to provide a percentage breakdown of your total operating revenue (as reported in **Section B**, at question 5) according to the type of customer to whom the goods or services were delivered.

Data on your revenue by type of customer will be used to improve information on the origin of the demand for goods and services. Statistics Canada recognizes that this may be a difficult question to answer. **If precise numbers are not available, please provide your best estimates.**

G - Location of customer

In this section, you are asked to provide a percentage breakdown of your total operating revenue (as reported in **Section B**, at question 5) according to the location of the customers to whom the goods or services were delivered.

Data on your revenue by customer location will be used to improve information on the movement of goods and services between provinces and territories and to other countries. Statistics Canada recognizes that this may be a difficult question to answer. **If precise numbers are not available, please provide your best estimates.**

H - Events that may have affected your business unit

In this section, in the space provided, please make note of any factors (e.g., strike, layoffs, weather) that affected your business as compared to last year. Your response reduces the likelihood of further inquiries seeking to understand significant changes, from one year to the next, in reported values.

I - Comments

Statistics Canada invites you to comment on any aspect of the survey. All comments are appreciated and reviewed.

J - Contact information

If the person completing the Commodity Annex is not the same as the person completing the Annual Non-Store Retail Survey, please provide the information requested in Section J. Should there be any further questions about the information provided, Statistics Canada will then be able to contact the appropriate person.

Commodity Annex to the 2011 Annual Non-Store Retail Survey

In this Annex, you are asked to provide a breakdown of your sales of goods and services by **commodity**.

If you are a sales agent earning a commission from the sales of products owned by others, please report only the value of the commission revenue received, not the total value of the sale.

Do not provide a breakdown of your expenses here.

To assist you in determining how to classify the products and services that you sell, according to the commodity classification used by Statistics Canada for the purpose of this survey, consult the Indexes A and B at www.statcan.gc.ca/guides-e.

If you report an amount in commodity **Other Y0000** on page 6, please provide details in the space provided.

The amount reported at **Total sales of goods and services Z0000** on page 6 should equal the sum of all reported commodity sales.

Thank you!