



Unified Enterprise Survey – Annual

## **Reporting Guide: 2002 Annual Non-Store Retail Survey**

*Si vous préférez recevoir  
ce document en français,  
veuillez téléphoner au  
numéro sans frais suivant :  
1 888 881-3666.*

This guide is designed to  
provide additional information for  
completing the questionnaire.

If further assistance is required,  
please call us at **1 888 881-3666**.



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Reporting Guide: 2002 Annual Non-Store Retail Survey



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**Canada**



This guide is designed to provide additional information to assist you in completing the questionnaire and related annex. *The 2002 Annual Non-Store Retail Survey* questionnaire is divided into nine broad categories identified with capital letters A to I. Each of the nine categories is further subdivided by headings and numbers. The guide is organised to follow the categories, headings and numbers appearing on the questionnaire.

## Section A – Introduction

The introduction starts on page 1 of the questionnaire with six boxes covering the survey purpose, the coverage, data-sharing agreements, confidentiality of the data provided, information on the return of the questionnaire, and a warning about fax or other electronic transmission of the survey. **Please read this information.**

If the person completing the questionnaire is not the same person listed in the pre-printed area at the top of page 1, please provide the information requested at the bottom of page 1. This will allow Statistics Canada to contact the right person, should there be questions about the information provided.

The introduction continues on page 2 of the questionnaire, where you are asked to verify that you are a non-store retailer.

**Non-store retailers** are primarily engaged in retailing merchandise by non-store retail methods. 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, to reach their customers and market their merchandise.

**Note:** Businesses 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 feel that your business does not meet this definition, please call **1 888 881-3666** for further instructions.

The final part of the introduction asks for information on your **reporting period**.

If the fiscal period for which you are reporting is less than a full year, please check the appropriate reason(s) in the provided circles.

### Reporting Instructions:

1. Please report all dollar amounts in **CANADIAN DOLLARS (\$ CDN)**.
2. 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%).
3. Please print in ink.
4. **When precise figures are not available, please provide your best estimates.**

### Revenue, Cost of Goods Sold and Expenses

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



## Section B – Revenue

All revenues reported should be **net of returns, discounts, sales allowances, sales taxes (GST/HST, PST and TVQ). Do not deduct the value of trade-ins.**

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

**Include** 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. Also **include** parts used in generating repair and maintenance revenue. Report the labour portion of repair and maintenance at question 4, "All other operating revenue". **Do not** deduct the value of trade-ins.

### 2. Revenue from shipping and handling charges

Report the amount of shipping and handling charges that are **not** embedded in the price of the merchandise and therefore reflected in the amount reported at question 1, "Revenue from sales of goods purchased for resale or manufactured".

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

As part of revenue, 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 businesses. **Do not** report the value of sales upon which commissions and fees were based.

### 4. All other operating revenue

Report all other operating revenue not specified and reported above. **Include** the labour portion of revenue from

installations and repair and maintenance work (the parts used are to be reported at question 1, "Revenue from sales of goods purchased for resale or manufactured"). Also include revenue from the rental and leasing of office space and other real estate; fees and commissions for displaying items on web sites or in catalogues; and from other services.

**Exclude** interest and dividend income and report these amounts at question 6, "Non-operating revenue".

### 5. Total operating revenue

This amount should equal the sum of questions 1 to 4 of this section.

### 6. Non-operating revenue

Defines the non-production-related revenue realized by this business unit.

**Include, for example:**

- interest and dividend income.

### 7. Total revenue

This amount should equal the sum of questions 5 and 6 of this section.

## Section C - Cost of Goods Sold

**1. and 5. Opening inventory and Closing inventory** – Report inventories at book value (i.e., the value maintained in the accounting records). **Include** opening and closing inventories of all types such as raw materials, goods in process, finished products, parts used in generating repair and maintenance revenue and goods purchased for resale. Closing inventories 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.



**3. and 4. Direct labour costs and Other direct costs**—As part of Cost of Goods, some non-store retailers may have costs other than purchases of goods for resale. For example, there may be direct employee labour costs or other direct costs related to any manufacturing activity or installation services, etc. If you have these costs, they are to be reported at questions 3 and 4, split between direct labour costs and other direct costs. **Include contracted direct labour at question 4, “Other direct costs”.** If direct labour costs and other direct costs have been reported at questions 3 and 4, they are to be **excluded** from Section D – Expenses.

**6. Cost of goods sold**

This amount should equal the sum of questions 1 to 4 **minus** question 5.

**Section D – Expenses**

**Labour Remuneration**

Please report all salaries and wages (including taxable allowances and employment commissions **as defined on the T4 - Statement of Remuneration Paid form) before deductions.** Please **exclude** any amounts already reported in Section C, at question 3, “Direct labour costs”.

Please report the employer portion of employee benefits, as itemized below, at question 2.

**1. Salaries and wages of employees**

**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.

**Exclude:**

All payments and expenses associated with outside contract workers. Please report these amounts in this section at question 7, “All other operating expenses.”

For example:

- the cost of a receptionist or filing clerk under direct contract to you;
- payments to an employment agency or personnel supplier (e.g., pay for temporary workers paid through an agency and charges for personnel search services under direct contract to you).

Payments to casual labour, for which a **T4 - Statement of Remuneration Paid** form was not prepared, should be reported in this section at question 7, “All other operating expenses.”

**2. Employer portion of employee benefits**

**Include:**

- employee life and extended health care insurance plans (e.g., medical, dental, drug and vision care plans);
- CPP/QPP contributions;
- employer pension contributions;
- workers' compensation (provincial plan applicable to this business unit);
- Employment Insurance Premiums (E.I.);
- retiring allowances or lump sum payments to employees at time of termination or retirement;
- all other employee benefits and supplementary unemployment benefit (SUB) plans.

**Exclude:**

Contributions to provincial health and education payroll taxes (applicable to this business unit) should be reported in this section, at question 7, “All other operating expenses.”



### 3. Total labour remuneration

Report 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. These items should be reported at question 7, "All other operating expense".

### 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, for example;
- expenses related to the preparation and distribution of catalogues.

### 6. Depreciation and amortization expenses

**Include** the depreciation and amortization expenses on this business unit's capital assets, intangible assets and capital lease obligations.

### 7. All other operating expenses

Report all other operating expenses not specified and reported above.

**Include, for example:**

- provincial health and education payroll taxes (applicable to this business unit), legal and audit expenses, bad debt expenses, donations, office supplies, etc.

**Exclude:**

- interest expenses and report these amounts at question 9, "Other expenses".

### 8. Total operating expenses

This amount should equal the sum of questions 3 to 7 of this section.

### 9. Other expenses

**Include:**

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

### 10. Total expenses

This amount should equal the sum of questions 8 and 9 of this section.

## Section E – Distribution of 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 method of sale that applies.



### 1. Electronic Shopping and Mail-Order

- a) **Internet:** report the percentage of sales generated through on-line Internet orders regardless of the method of delivery and payment.
- b) **Telephone:** report the percentage of sales made from telephone solicitation and telephone orders in response to advertising.
- c) **Catalogue and mail-order:** report the percentage of sales made from mail-order catalogues and flyers, including sales made from catalogue showrooms that do not maintain stock.
- d) **Subscriptions:** report the percentage of sales made from magazines and newspaper subscriptions.

**Exclude** subscriptions sold in person and regular home delivery and report these sales at question 3c of this section.

### 2. Vending Machine and Coffee Service

- a) **Vending machine:** 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** vending machine of food products as well as non-food products and bulk items.  
**Exclude** vending of products such as gasoline and newspapers, as well as services vended by juke boxes, arcade games, amusement rides, automatic photo machines, photocopiers, coin operated laundry, etc.
- b) **Coffee service:** 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, agent, distributor or sales representative of a company, please provide the company name(s) in the space provided (cell number 0898).

- a) **Door-to-door:** report the percentage of sales made in person through individual canvassing.
- b) **Party plan:** report the percentage of sales made in person at group demonstrations such as house parties.
- c) **Home delivery:** 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:** report the percentage of sales made from other direct selling methods such as roadside stands, exhibition booths, auctions, newspaper coin boxes, kiosks in shopping centres, etc. Please specify the method(s) in the space provided (cell number 2267).

### 4. All Other Methods

Report the percentage of sales made from any other method of sale, such as from your own retail store, sales to independent agents, wholesale sales, etc. Please specify the method(s) in the space provided (cell number 2244).



## **Section F – Distribution of 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(s) to whom the goods or services were delivered.

Data on revenue by type of customer will be used to improve information on origin of demand for goods and services. We recognize that this may be a difficult question to answer and your best estimates will be acceptable.

## **Section 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 revenue by customer location will be used to improve information on the movement of goods and services between provinces and to other countries. We recognize that this may be a difficult question to answer and your best estimates will be acceptable.

## **Section 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.

## **Section I – Comments**

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



## Commodity Annex to the 2002 Annual Non-Store Retail Survey

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

### Notes:

- If you are a sales agent earning a commission from the sales of products owned by others, report only the commission revenue you earn.
- **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, please refer to the enclosed "Non-Store Retail Commodity Indexes A and B."

If you report an amount in commodity **Y0000, "Other"** (cell number 741800, on page 6), please provide details in the space provided (cell numbers 2084 to 2089).

The amount reported for commodity **Z0000, "Total sales of goods and services"** (cell number 2212, on page 6) should equal the sum of all reported commodity sales.

If the person completing this questionnaire is not the same as the person completing the *Annual Non-Store Retail Survey*, please provide the information requested, at the bottom of page 1 of the Annex. This will allow Statistics Canada to contact the right person, should there be questions about the information provided.