



TEST RESULT

Stock Period – 01.07.2020 to 31.07.2020

Actual Receipts Including V.A.T.	Estimated Receipts Including V.A.T.	SURPLUS	Actual Receipts Excluding V.A.T.	Cons. At Cost Excluding V.A.T.	Gross Profit	%
30179.10	30028.94	150.16	25149.25	14457.59	10691.66	42.5

Estimated Receipts (Incl. V.A.T) £ **31162.94**

LESS ALLOWANCES

Pump Cleaning	630.00
Drays Drinks	56.00
Complimentary	252.00
Doubles Bar	196.00

Total Allowances	<u>1134.00</u>	1134.00
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Nett Value of Estimated Receipts	£	<u>30028.94</u>
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Actual Receipts Excluding V.A.T.	25149.25
Less Consumption at Cost	14457.59

GROSS PROFIT	<u>10691.66</u>
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VALUE OF STOCK ON HAND AT COST PRICE

Spirits	222.16
Fortified Wine	15.45
Table Wine	34.22
Draught Beer	1576.03
Packaged Beer	71.78
Ciders & Perries	315.42
Soft Drinks & Alcopops	172.89
Tobacco	0.00
Crisps/Nuts & Snacks	45.83
<u>TOTAL</u>	£ <u>2453.78</u>

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CATEGORY	Days Stock	Sales Ratio	Gross Profit%	Consumption at Cost	Estimated Receipts	Purchase Barrelage	Stock on Hand at Cost	Purchases at Cost	Credits at Cost
SPIRITS	4	17.1	66.8	1512.29	5468.40 *		222.16	1372.31	
FORTIFIED WINE	21	0.4	79.8	22.11	131.25 *		15.45	28.25	
TABLE WINE	7	1.0	42.7	146.49	306.88 *		34.22	135.10	
DRAUGHT BEER	4	73.8	39.2	11922.80	23530.88 *	28.75	1576.03	12270.31	208.80
PACKAGED BEER	14	1.8	67.5	154.03	567.88 *	3.84	71.78	129.57	
CIDERS & PERRIES	23	2.8	45.9	405.48	900.00 *	11.68	315.42	411.75	
MINERALS	24	2.6	69.7	213.05	844.70 *		172.89	233.54	
CRISPS,NUTS & SNACKS	17	0.4	31.4	81.35	142.25 *		45.83	101.92	
	5	100%	45.6	14457.59	31892.24 *	44.26	2453.78	14682.75	208.80

ADJUSTMENTS -2.4% OF TAKINGS
Members Discount -729.30 *

-729.30 *

31162.94 *

ALLOWANCES 3.8% OF TAKINGS
Pump Cleaning 630.00 *
Drays Drinks 56.00 *
Complimentary 252.00 *
Doubles Bar 196.00 *

1134.00 *

30028.94 *

ANALYSIS OF CREDITS

RETURNED 208.80

208.80

NOTES

AUDITOR - LV
CURRENCY - £
VAT @ 20.0%
* INCLUDING VAT
GP% EXCLUDES VAT
RATIO% AT SELLING

ESTIMATED RECEIPTS EXCL. VAT 25024.12

CONSUMPTION AT COST EXCL. VAT 14457.59

42.2% PROFIT ESTIMATED GROSS PROFIT EXCL. VAT 10566.53

ACTUAL RECEIPTS EXCL. VAT 25149.25

CONSUMPTION AT COST EXCL. VAT 14457.59

42.5% PROFIT ACTUAL GROSS PROFIT EXCL. VAT 10691.66

ACTUAL RECEIPTS INCL. VAT 30179.10

ESTIMATED RECEIPTS INCL. VAT 30028.94

0.5% OF SALES RESULT SURPLUS INCL. VAT 150.16

YIELD 94.6% YTD YIELD 94.6%

YEAR TO DATE FROM 01/07/20

TAKINGS Incl VAT 30179.10
TAKINGS Excl VAT 25149.25

GROSS PROFIT 10691.66 42.5%
RESULT SURPLUS 150.16 0.5%

Description	Size	Cost Price	Selling Price	Bar Price	Gross Profit%	Opening Stock	Purchases	Credits	Closing Stock	Sales	Sales at Selling	Days Stock
<u>SPIRITS</u>												
BELLS WHISKY	LTR	13.33	70.00	1.75	77.1	0.4	1.0		0.7	0.7	49.00	30
GLENFIDDICH	70C	22.64	49.00	1.75	44.6	1.1	5.0			6.1	298.90	
JAMESONS	MAG	32.49	105.00	1.75	62.9	0.4	3.0		0.7	2.7	283.50	8
JACK DANIELS	MAG	34.95	105.00	1.75	60.1	1.4	2.0		0.2	3.2	336.00	2
SOUTHERN COMFORT	MAG	32.49	105.00	1.75	62.9	0.1	1.0			1.1	115.50	
DARK RUM	MAG	26.99	105.00	1.75	69.2	0.4	1.0		0.6	0.8	84.00	23
BRANDY	MAG	36.99*	105.00	1.75	57.7	0.5	9.0		0.1	9.4	987.00	
BACARDI RUM	MAG	24.39	105.00	1.75	72.1	1.0	1.0		0.2	1.8	189.00	3
GIN	MAG	25.69	105.00	1.75	70.6	0.4	1.0		1.0	0.4	42.00	75
VODKA	MAG	18.75	105.00	1.75	78.6	2.9	11.0		1.2	12.7	1333.50	3
CIROC VODKA	70C	22.93	70.00	2.50	60.7	1.3	1.0		0.9	1.4	98.00	19
SMIRNOFF VODKA	LTR	15.83	70.00	1.75	72.9	0.7	1.0		0.4	1.3	91.00	9
SMIRNOFF FLAVOURS	70C	11.01	49.00	1.75	73.0	0.5			0.5			300+
MALIBU	MAG	19.98	105.00	1.75	77.2	0.5			0.3	0.2	21.00	45
TIA MARIA	70C	12.49	49.00	1.75	69.4	1.0			0.9	0.1	4.90	270
BAILEYS IRISH CREAM	MAG	23.52	105.00	1.75	73.1	1.4	2.2		0.6	3.0	315.00	6
JAGERMEISTER	70C	13.95	49.00	1.75	65.8	1.3	20.0		1.0	20.3	994.70	1
SAMBUCA	70C	13.55	49.00	1.75	66.8	2.1	4.0		2.3	3.8	186.20	18
AMARETTO	70C	5.99	49.00	1.75	85.3		1.0		0.2	0.8	39.20	8
						17.4	64.2		11.8	69.8		
											SALES AT SELLING	5468.40
											CLOSING AT COST	222.16
											SALES AT COST	1512.29
<u>FORTIFIED WINE</u>												
PORT	75C	3.99	26.25	1.75	81.8	1.1	4.0		1.1	4.0	105.00	8
VERMOUTH	MAG	12.29*	52.50	1.75	71.9	0.4	1.0		0.9	0.5	26.25	54
						1.5	5.0		2.0	4.5		
											SALES AT SELLING	131.25
											CLOSING AT COST	15.45
											SALES AT COST	22.11
<u>TABLE WINE</u>												
HOUSE WINE	MAG	7.15	14.88	1.75	42.3	4.6	10.0		3.6	11.0	163.68	10
HOUSE WINE	75C	4.24	8.95	8.95	43.2	3.0	15.0		2.0	16.0	143.20	4
						7.6	25.0		5.6	27.0		
											SALES AT SELLING	306.88
											CLOSING AT COST	34.22
											SALES AT COST	146.49
<u>DRAUGHT BEER</u>												
CARLSBERG LAGER	GAL	11.60	22.40	2.80	37.9	20.0	486.0		17.5	470.5	10539.20	1
CR RETURNED								18.0				
GUINNESS	GAL	12.80	26.24	3.28	41.5	10.0	22.0		10.5	21.5	564.16	15
SAN MIGUEL	GAL	14.61	26.40	3.30	33.6	17.0	154.0		19.0	152.0	4012.80	4
SOMERSBY CIDER	GAL	9.88	25.92	3.24	54.3	15.0	33.0		12.0	36.0	933.12	10
TETLEY BITTER	GAL	10.53	21.44	2.68	41.1	29.0	270.0		50.5	248.5	5327.84	6
TETLEY MILD	GAL	9.44	21.28	2.66	46.8	28.5	55.0		19.0	64.5	1372.56	9
TUBORG LAGER	GAL	12.51	25.20	3.15	40.4	8.5	33.0		10.5	31.0	781.20	10
						128.0	1053.0	18.0	139.0	1024.0		
											SALES AT SELLING	23530.88
											CLOSING AT COST	1576.03
											SALES AT COST	11922.80
<u>PACKAGED BEER</u>												
BECKS BEIR	275	0.63	2.70	2.70	72.0	51.0	75.0		22.0	104.0	280.80	6
BUDWEISER	330	0.78	2.70	2.70	65.3	33.0	48.0		19.0	62.0	167.40	9

Description	Size	Cost Price	Selling Price	Bar Price	Gross Profit%	Opening Stock	Purchases	Credits	Closing Stock	Sales	Sales at Selling	Days Stock
<u>PACKAGED BEER Contd.</u>												
CORONA	330	0.89	2.72	2.72	60.7	31.0	24.0		22.0	33.0	89.76	20
DESPERADOS	330	0.98	2.72	2.72	56.8	11.0	24.0		24.0	11.0	29.92	65
						126.0	171.0		87.0	210.0		
											SALES AT SELLING	567.88
											CLOSING AT COST	71.78
											SALES AT COST	154.03
<u>CIDERS & PERRIES</u>												
BULMERS	550	1.37*	3.00	3.00	45.2	210.0	216.0		177.0	249.0	747.00	21
KOPPARBERG	500	1.43	3.40	3.40	49.5	15.0	81.0		51.0	45.0	153.00	34
						225.0	297.0		228.0	294.0		
											SALES AT SELLING	900.00
											CLOSING AT COST	315.42
											SALES AT COST	405.48
<u>MINERALS</u>												
ASSORTED CANS	330	0.32	0.95	0.95	59.6	217.0	240.0		208.0	249.0	236.55	25
CORDIALS	LTR	1.01*	5.00*	0.25	75.8	18.0	16.0		17.0	17.0	85.00	30
FRUIT JUICE	125	0.32	0.95	0.95	59.6	90.0	24.0		84.0	30.0	28.50	84
LEMONADE	2LT	0.57	6.65	6.65	89.7	8.0	42.0		13.0	37.0	246.05	11
MIXERS	125	0.33	0.95	0.95	58.3	51.0	24.0		66.0	9.0	8.55	220
RED BULL	250	0.67	2.00	2.00	59.8	16.0	120.0		25.0	111.0	222.00	7
SLIMLINES	200	0.43	0.95	0.95	45.7	9.0	48.0		38.0	19.0	18.05	60
						409.0	514.0		451.0	472.0		
											SALES AT SELLING	844.70
											CLOSING AT COST	172.89
											SALES AT COST	213.05
<u>CRISPS,NUTS & SNACKS</u>												
CRISPS	PKT	0.32	0.50	0.50	23.2	57.0	272.0		121.0	208.0	104.00	17
DRY ROASTED NUTS	PKT	0.33	0.75	0.75	47.2	4.0	24.0		11.0	17.0	12.75	19
PORK SCRATCHINGS	PKT	0.25	0.75	0.75	60.0	17.0				17.0	12.75	
SALTED NUTS	PKT	0.29	0.75	0.75	53.6	5.0	24.0		12.0	17.0	12.75	21
						83.0	320.0		144.0	259.0		
											SALES AT SELLING	142.25
											CLOSING AT COST	45.83
											SALES AT COST	81.35
<u>FINAL TOTALS</u>												
LC 047											SALES AT SELLING	31892.24
											CLOSING AT COST	2453.78
											SALES AT COST	14457.59



TEST RESULT

Stock Period – 01.07.2020 to 31.07.2020

FOOD TRADING ACCOUNT

Opening Stock	716.92
Purchases	<u>2665.20</u>
	3382.12
Credits	<u>55.20</u>
	3326.92
Closing Stock	<u>446.04</u>
Consumption At Cost	2880.88
TAKINGS (incl. VAT)	8697.20
Less VAT @ 20.0%	1449.53
	<u>7247.67</u>
TOTAL	7247.67
	<u>4366.79</u>
60.25% GROSS PROFIT (before allowances)	
61.06% GROSS PROFIT (after allowances)	

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FOOD TRADING ACCOUNT

<u>Analysis of PURCHASES</u>		OPENING STOCK 01/07/20	716.92
Credit Accounts	2665.20	PURCHASES	2665.20
	<hr/>		<hr/>
	2665.20		3382.12
<u>Analysis of CREDITS</u>		CREDITS	55.20
Returned	55.20		<hr/>
	<hr/>	CLOSING STOCK 31/07/20	446.04
	55.20		<hr/>
<u>Analysis of ALLOWANCES</u>		CONSUMPTION AT COST	2880.88
Wastage	58.60 @ cost	TAKINGS (incl VAT)	8697.20
		less VAT @ 20.0%	1449.53
			<hr/>
			7247.67
		CONSUMPTION AT COST	2880.88
			<hr/>
		60.25% GROSS PROFIT	4366.79
		(before allowances)	<hr/>
		61.06% GROSS PROFIT	
		(after allowances)	
		STOCKHOLDING	5 days

<u>YEAR to DATE FROM 01/07/20</u>			
TAKINGS Incl VAT	8697.20		
TAKINGS Excl VAT	7247.67		
GROSS PROFIT	4366.79	60.3%	

Description	Size	Cost Price	Closing Stock	Valuation at Cost
<u>MEAT</u>				
BACON	KG	4.800	1.0	4.80
BLACK PUDDING	KG	2.290	1.0	2.29
MINCE	KG	4.500	0.5	2.25
PATE	KG	9.890	1.0	9.89
PEPPERONI	KG	7.490	0.5	3.75
SAUSAGE	KG	5.500	3.0	16.50
				<hr/>
				39.48
<u>FRUIT & VEGETABLES</u>				
BROCCOLI	KG	2.200	1.0	2.20
CARROTS	KG	0.720	2.5	1.80
CAULIFLOWER	EA	0.840	1.0	0.84
COURGETTES	KG	1.500	1.0	1.50
LETTUCE	EA	1.490	4.0	5.96
OLD POTATOES	KG	1.400	12.0	16.80
ONIONS	KG	1.100	1.5	1.65
PEPPERS	KG	2.400	0.5	1.20
TOMATOES	KG	1.800	0.5	0.90
				<hr/>
				32.85
<u>DAIRY PRODUCE</u>				
CHEESE	KG	5.400	1.5	8.10
CREAM	LTR	2.900	1.0	2.90
EGGS	DOZ	1.140	2.5	2.85
MARGARINE	KG	1.800	1.0	1.80
MAYONNAISE	LTR	1.360	1.0	1.36
MILK	LTR	0.650	4.0	2.60
				<hr/>
				19.61
<u>BAKERY</u>				
BURGER BUNS/BAPS	EA	0.260	8.0	2.08
CIABATTA	EA	0.500	30.0	15.00
IND DESERTS	EA	1.260	12.0	15.12
PITTA BREADS	PKT	1.610	6.0	9.66
TORTILLA WRAPS	PKT	1.130	11.0	12.43
				<hr/>
				54.29
<u>FROZEN FOODS</u>				
FRZ CHIPS	2.5	2.990	1.0	2.99
FRZ VEGETABLES	KG	1.990	4.0	7.96
				<hr/>
				10.95
<u>FISH</u>				
HADDOCK FILLETS	EA	1.980	16.0	31.68

Description	Size	Cost Price	Closing Stock	Valuation at Cost
<u>FISH Contd.</u>				31.68
<u>DRY GOODS</u>				
ANCHOVY	50G	1.110	18.0	19.98
BALSAMIC VINEGAR	LTR	1.950	1.0	1.95
BROWN SAUCE	2LT	7.110	1.0	7.11
CHICK PEAS A10	2KG	3.490	1.0	3.49
COOKING WINE	75C	4.350	3.4	14.79
CURRY SAUCE	2LT	9.910	1.0	9.91
FLOUR	KG	1.500	6.0	9.00
HERBS & SPICES	EA	3.410	13.0	44.33
JALAPENO PEPPERS	A10	2.980	2.0	5.96
MINT SAUCE	2LT	11.180	1.0	11.18
MUSTARDS	2LT	5.690	2.0	11.38
NESCAFE	1KG	16.490	1.5	24.74
PASTA	KG	1.460	6.0	8.76
RICE	KG	1.650	8.0	13.20
SALT	KG	0.970	2.5	2.43
STUFFING MIX	2KG	5.690	2.5	14.23
SUGAR	KG	1.950	4.5	8.78
TEA BAGS 1100'S	BAG	13.490	0.5	6.75
TOMATO KETCHUP	LTR	1.080	0.5	0.54
TORTILLA CHIPS	BAG	1.490	2.0	2.98
VEGETABLE OIL	20L	16.500	2.0	33.00
VINEGAR	5LT	2.720	1.0	2.72
				257.19
TOTAL STOCK ON HAND AT COST				446.04