

LIQUOR TRADING ACCOUNT

CATEGORY	Sales Ratio%	Category GP%	Sales Barrelge	Revalued Opening Stk	Purchases	Credits	Closing Stock	Sales at Cost Price	Bar Sales at Cost Price	Days Stock
SPIRITS	14.9	70.6		1497.22	547.58	23.37	1585.06	436.32	436.32	51
FORTIFIED WINE	1.1	79.9		150.17	1.58		120.15	31.60	30.97	53
TABLE WINE	13.3	67.1		1398.39	177.01	11.10	1173.51	390.80	390.80	42
CASK BEER	5.6	64.0		292.62	159.39		289.18	162.83	162.83	25
KEG BEER	13.9	65.8		670.17	1450.53	50.05	1663.66	406.99	406.99	57
PACKAGED BEER	29.5	51.8		2977.83	1115.37	30.42	3198.02	864.77	871.60	52
CIDER	8.7	61.5		545.52	246.36		536.26	255.62	256.37	29
MINERALS	7.0	73.1		870.63	108.48	11.28	762.49	205.36	205.36	52
POSTMIX	4.0	82.6		495.51	127.62		507.28	115.85	115.85	61
TOBACCO	0.6	7.5		29.34	65.00		76.76	17.58	17.58	61
CRISPS, NUTS, SNACKS	1.3	51.8		53.58	17.84		33.73	37.68	37.68	13
SUNDRIES	0.2	LOSS			5.75			5.75	5.75	
CONTAINER DEPOSITS	0.0			73.76	215.68	39.00	250.52	-0.07		
	100.0		9.33	9054.74	4238.19	165.22	10196.61	2931.08	2938.10	49

BAR RESULTS

BAR	Takings Incl. VAT	Takings Excl. VAT	Gross Profit	Est GP %	Actual GP %	Sales Barrelage	Surplus	Shortage	%age +/-	Allowances Incl VAT
LOUNGE/RESIDENTS BAR	5751.25	4894.68	3315.78	67.2	67.7	6.11	101.49		1.8	-76.81
CHARLIE'S RESTAURANT	4225.23	3595.94	2264.81	63.5	63.0	3.12		57.05	-1.4	32.55
NIGHT PORTER	95.30	81.11	53.03	46.8	65.4	0.14	33.25		34.9	
							134.74	57.05	0.8	-44.26
CELLAR DIFFERENCES			7.02			-0.04	12.98			
FINAL TOTALS	10071.78	8571.73	5640.65	65.5	65.8	9.33	147.72	57.05		

NET RESULT SURPLUS

57.05

90.67

0.9% OF SALES

SAMPLE REPORT ONLY

This area can be used to add any comments you may have about the stock result.

In the case of multi-bar houses, you can make separate comments on both the Trading Account and each bar.

YEAR TO DATE FROM 02/02/09

TAKINGS Incl VAT	10071.78	
TAKINGS Excl VAT	8571.73	
GROSS PROFIT	5640.65	65.8%
RESULT SURPLUS	90.67	0.9%

CATEGORY	Days Stock	Sales Ratio	Gross Profit%	Consumption at Cost	Estimated Receipts	Sales Barrelage	Stock on Hand at Cost	Purchases at Cost	Credits at Cost
SPIRITS	51	14.9	70.6	436.32	1745.75 *		1585.06	547.58	23.37
FORTIFIED WINE	53	1.1	79.9	31.60	184.80 *		120.15	1.58	
TABLE WINE	42	13.3	67.1	390.80	1395.58 *		1173.51	177.01	11.10
CASK BEER	25	5.6	64.0	162.83	531.12 *	1.58	289.18	159.39	
KEG BEER	57	13.9	65.8	406.99	1397.60 *	3.25	1663.66	1450.53	50.05
PACKAGED BEER	52	29.5	51.8	864.77	2108.62 *	3.14	3198.02	1115.37	30.42
CIDER	29	8.7	61.5	255.62	779.84 *	1.35	536.26	246.36	
MINERALS	52	7.0	73.1	205.36	895.91 *		762.49	108.48	11.28
POSTMIX	61	4.0	82.6	115.85	783.51 *		507.28	127.62	
TOBACCO	61	0.6	7.5	17.58	22.32 *		76.76	65.00	
CRISPS, NUTS, SNACKS	13	1.3	51.8	37.68	91.80 *		33.73	17.84	
SUNDRIES	0	0.2	LOSS	5.75				5.75	
CONTAINER DEPOSITS	0	0.0		-0.07			250.52	215.68	39.00
	49	100%	65.3	2931.08	9936.85 *	9.33	10196.61	4238.19	165.22

ADJUSTMENTS 2.5% OF TAKINGS

256.62 *

ALLOWANCES 2.1% OF TAKINGS

10193.47 *

212.36 *

9981.11 *

ANALYSIS OF CREDITS

RETURNED	89.05
TO FOOD	4.38
TO KINGS ARMS	26.68
TO QUEENS HEAD	25.83
TO PRINCES ELBOW	19.28
	165.22

NOTES

AUDITOR - BHO
CURRENCY - £
VAT @ 17.5%
* INCLUDING VAT
GP% EXCLUDES VAT
RATIO% AT COST

ESTIMATED RECEIPTS EXCL. VAT 8494.57

CONSUMPTION AT COST EXCL. VAT 2931.08

65.5% PROFIT ESTIMATED GROSS PROFIT EXCL. VAT 5563.49

ACTUAL RECEIPTS EXCL. VAT 8571.73

CONSUMPTION AT COST EXCL. VAT 2931.08

65.8% PROFIT ACTUAL GROSS PROFIT EXCL. VAT 5640.65

ACTUAL RECEIPTS INCL. VAT 10071.78

ESTIMATED RECEIPTS INCL. VAT 9981.11

0.9% OF SALES RESULT SURPLUS INCL. VAT 90.67

TILL RECONCILIATION 5.92 SHORT

YEAR TO DATE FROM 02/02/09

TAKINGS Incl VAT	10071.78
TAKINGS Excl VAT	8571.73
GROSS PROFIT	5640.65 65.8%
RESULT SURPLUS	90.67 0.9%

CATEGORY	Days Stock	Sales Ratio	Gross Profit%	Consumption at Cost	Estimated Receipts	Sales Barrelage	Stock on Hand at Cost	Transfers In at Cost	Transfers Out at Cost
SPIRITS	32	12.6	70.9	198.16	800.71 *		455.93	127.31	
FORTIFIED WINE	29	1.3	79.6	19.74	113.85 *		40.82	7.71	
TABLE WINE	33	9.1	67.8	143.37	522.96 *		341.72	18.95	
CASK BEER	4	9.8	63.9	153.95	501.12 *	1.50	43.78	100.19	
KEG BEER	17	21.8	67.0	344.01	1224.00 *	2.83	413.09	533.71	
PACKAGED BEER	54	20.2	53.0	319.20	798.73 *	1.16	1224.34	550.94	
CIDER	18	8.9	55.9	140.24	373.57 *	0.61	177.91	136.31	
MINERALS	21	8.6	73.2	135.89	595.06 *		204.05	49.73	
POSTMIX	20	5.2	82.6	82.67	559.65 *		117.95	35.45	
TOBACCO	14	0.6	36.2	9.12	16.80 *		9.12	8.46	
CRISPS, NUTS, SNACKS	5	1.7	52.7	26.79	66.50 *		9.97	18.91	
SUNDRIES	0	0.4	LOSS	5.75				5.75	
	27	100%	66.7	1578.90	5572.95 *	6.11	3038.68	1593.42	0.00

<u>ADJUSTMENTS</u>	4.1% OF TAKINGS	
Function Prices		234.22 *
		234.22 *
<u>ALLOWANCES</u>	2.7% OF TAKINGS	
Pipes 24pts/clean		79.20 *
Ullage/Waste		30.00 *
Complimentary		4.56 *
Staff Drinks		20.87 *
Management Drinks		22.78 *
		157.41 *
		5649.76 *

NOTES
AUDITOR - BHO
CURRENCY - £
VAT @ 17.5%
* INCLUDING VAT
GP% EXCLUDES VAT
RATIO% AT COST

ESTIMATED RECEIPTS	EXCL. VAT	4808.31
CONSUMPTION AT COST	EXCL. VAT	1578.90
67.2% PROFIT	ESTIMATED GROSS PROFIT	EXCL. VAT 3229.41
ACTUAL RECEIPTS	EXCL. VAT	4894.68
CONSUMPTION AT COST	EXCL. VAT	1578.90
67.7% PROFIT	ACTUAL GROSS PROFIT	EXCL. VAT 3315.78
ACTUAL RECEIPTS	INCL. VAT	5751.25
ESTIMATED RECEIPTS	INCL. VAT	5649.76
1.8% OF SALES	RESULT SURPLUS	INCL. VAT 101.49

TILL RECONCILIATION 1.05 OVER

<u>YEAR TO DATE FROM 02/02/09</u>		
TAKINGS Incl VAT	5751.25	
TAKINGS Excl VAT	4894.68	
GROSS PROFIT	3315.78	67.7%
RESULT SURPLUS	101.49	1.8%

CATEGORY	Days Stock	Sales Ratio	Gross Profit%	Consumption at Cost	Estimated Receipts	Sales Barrelage	Stock on Hand at Cost	Transfers In at Cost	Transfers Out at Cost
SPIRITS	23	18.8	70.0	250.16	981.29 *		412.03	181.06	3.86
FORTIFIED WINE	50	0.8	79.7	11.23	64.86 *		40.07	2.64	
TABLE WINE	22	18.6	66.7	247.43	872.62 *		382.41	163.71	
CASK BEER	191	0.7	65.2	8.88	30.00 *	0.08	121.22	32.56	
KEG BEER	62	4.7	57.4	62.98	173.60 *	0.42	279.33	118.92	
PACKAGED BEER	18	38.5	51.1	512.51	1231.31 *	1.88	650.83	170.73	
CIDER	13	8.7	66.4	116.13	406.37 *	0.74	103.85	38.14	
MINERALS	49	5.2	72.9	69.29	300.10 *		244.66	23.73	
POSTMIX	62	2.5	82.6	33.18	223.86 *		146.17	14.18	
TOBACCO	15	0.6	LOSS	8.46	5.52 *		9.12	7.80	
CRISPS, NUTS, SNACKS	14	0.8	49.4	10.89	25.30 *		11.23	4.26	
	25	100%	63.8	1331.13	4314.83 *	3.12	2400.92	757.73	3.86

<u>ADJUSTMENTS</u>	0.5% OF TAKINGS	
Wine by the Glass		22.40 *
		22.40 *
<u>ALLOWANCES</u>	1.3% OF TAKINGS	
Complimentary		30.00 *
Management Drinks		24.95 *
		54.95 *
		4282.28 *

NOTES
AUDITOR - BHO
CURRENCY - £
VAT @ 17.5%
* INCLUDING VAT
GP% EXCLUDES VAT
RATIO% AT COST

ESTIMATED RECEIPTS	EXCL. VAT	3644.50
CONSUMPTION AT COST	EXCL. VAT	1331.13
63.5% PROFIT	ESTIMATED GROSS PROFIT	EXCL. VAT 2313.37
ACTUAL RECEIPTS	EXCL. VAT	3595.94
CONSUMPTION AT COST	EXCL. VAT	1331.13
63.0% PROFIT	ACTUAL GROSS PROFIT	EXCL. VAT 2264.81
ACTUAL RECEIPTS	INCL. VAT	4225.23
ESTIMATED RECEIPTS	INCL. VAT	4282.28
1.4% OF SALES	RESULT SHORTAGE	INCL. VAT 57.05

TILL RECONCILIATION 6.97 SHORT

<u>YEAR TO DATE FROM 02/02/09</u>		
TAKINGS Incl VAT	4225.23	
TAKINGS Excl VAT	3595.94	
GROSS PROFIT	2264.81	63.0%
RESULT SHORTAGE	57.05	1.4%

CATEGORY	Days Stock	Sales Ratio	Gross Profit%	Consumption at Cost	Estimated Receipts	Sales Barrelage	Stock on Hand at Cost	Transfers In at Cost	Transfers Out at Cost
SPIRITS	300+	-42.7	61.1	-12.00	-36.25 *		41.36	29.36	
PACKAGED BEER	10	142.1	51.2	39.90	96.05 *	0.14	28.08	67.98	
CIDER	0		100.0		1.50 *				
MINERALS	300+	0.6	71.9	0.18	0.75 *		11.48	11.66	
TOBACCO	300+						0.65	0.65	
	41	100%	46.8	28.08	62.05 *	0.14	81.57	109.65	0.00

ADJUSTMENTS

0.00 *

ALLOWANCES

62.05 *

0.00 *

62.05 *

NOTES

AUDITOR - BHO
CURRENCY - £
VAT @ 17.5%
* INCLUDING VAT
GP% EXCLUDES VAT
RATIO% AT COST

ESTIMATED RECEIPTS	EXCL. VAT	52.81
CONSUMPTION AT COST	EXCL. VAT	28.08
46.8% PROFIT	ESTIMATED GROSS PROFIT	EXCL. VAT
		24.73
ACTUAL RECEIPTS	EXCL. VAT	81.11
CONSUMPTION AT COST	EXCL. VAT	28.08
65.4% PROFIT	ACTUAL GROSS PROFIT	EXCL. VAT
		53.03
ACTUAL RECEIPTS	INCL. VAT	95.30
ESTIMATED RECEIPTS	INCL. VAT	62.05
34.9% OF SALES	RESULT SURPLUS	INCL. VAT
		33.25

YEAR TO DATE FROM 02/02/09

TAKINGS Incl VAT	95.30
TAKINGS Excl VAT	81.11
GROSS PROFIT	53.03 65.4%
RESULT SURPLUS	33.25 34.9%