

**Sample Multi-Bar
Anywhere Everyshire**
02/02/93 to 16/02/93 14 days

STOCK AUDIT
by
**STOCK MANAGEMENT SYSTEMS
LIMITED Tel. 01383 860873**

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	70.7		1497.22	547.58	23.37	1585.06	436.32	450.89	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	5.5	64.0		292.62	159.39		289.18	162.83	162.83	25
KEG BEER	14.2	65.6		670.17	1450.53	50.05	1654.90	415.75	415.75	56
PACKAGED BEER	29.3	51.7		2977.83	1115.37	30.42	3203.23	859.55	858.18	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	3.9	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		9.35	9054.74	4238.19	165.22	10193.07	2934.63	2948.02	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	3276.86	67.3	66.9	6.16		66.51	-1.2	-76.81
CHARLIE'S RESTAURANT	4225.23	3595.94	2293.83	63.3	63.8	3.05	54.62		1.3	32.55
NIGHT PORTER	95.30	81.11	53.03	46.8	65.4	0.14	33.25		34.9	
							87.87	66.51	0.2	-44.26
CELLAR DIFFERENCES			13.39			0.00	59.51			
FINAL TOTALS	10071.78	8571.73	5637.10	65.5	65.8	9.35	147.38	66.51		
							66.51			
							80.87		0.8% 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 02/02/93

TAKINGS Incl VAT	10071.78	
TAKINGS Excl VAT	8571.73	
GROSS PROFIT	5637.10	65.8%
RESULT SURPLUS	80.87	0.8%

CELLAR DIFFERENCES

Item Code	Description	Size	Cost Price	Selling Price	<----- O V E R ----->			<----- S H O R T ----->		
					Quantity	Cost	Selling	Quantity	Cost	Selling
10000	ASBACH URALT	150	15.60	75.60				1.0	15.60	75.60
10001	ASBACH URALT	150	15.40	75.60	1.0	15.40	75.60			
10011	ASBACH URALT	70	9.50	34.80	1.0	9.50	34.80			
10301	CORDONNIER	68	5.27	32.20	1.0	5.27	32.20			
23081	KINGS OAK BRITISH	70	1.58	15.23				0.4	0.63	6.09
64106	BROOKLYN	NRB 355	9.44	21.60				0:1	0.79	1.80
64759	RED STRIPE	NRB 275	6.99	14.40				0:1	0.58	1.20
72401	GAYMERS K	NRB 275	9.00	19.20	0:1	0.75	1.60			
150100	CASES	SGL	1.00		2:0	2.00				
151052	SMALL BOTTLES	DOZ	0.52					3:0	1.56	
151073	PINT BOTTLES	DOZ	0.73					0:6	0.37	
						32.92	144.20		19.53	84.69
						19.53	84.69			
						13.39	59.51			

Description	Size	Cost Price	Opening Stock	Purchases	Credits	Closing Stock	Issues	Days Stock
<u>SPIRITS</u>								
ASBACH URALT	150	15.60*	1.0	11.0		10.0	2.0	70
ASBACH URALT	150	15.40*	1.0					
CR TO KINGS ARMS					1.0			
COURVOISIER XXX	70	10.75*		4.0			4.0	
COURVOISIER	MIN	0.68		36.0		20.0	15.0	19
CR TO FOOD					1.0			
CORDONNIER	68	5.27	1.0	1.0		1.0	1.0	14
LAMBS NAVY	70	8.25*	1.0	3.0		1.0	3.0	5
LAMBS NAVY	MIN	0.62		12.0		1.0	11.0	1
BACARDI	100	11.85*		3.0		2.0	1.0	28
BACARDI	70	8.21	1.0	2.0		2.0	1.0	28
BACARDI	MIN	0.65		13.0		1.0	12.0	1
BACARDI	FOC 100			2.0		1.0	1.0	14
GORDONS	70	7.75	1.0	2.0		2.0	1.0	28
GORDONS	MIN	0.63		24.0		12.0	12.0	14
WHITE SATIN	70	7.29		2.0		1.0		300+
CR TO PRINCES ELBOW					1.0			
BELLS	70	8.25*	1.0			1.0		300+
BELLS	MIN	0.65		48.0		36.0	12.0	42
J & B RARE	75	8.23*	0.9			0.7	0.2	49
TEACHERS	70	8.45	0.6			0.6		300+
CANADIAN CLUB	70	10.20*	1.0	1.0		1.8	0.2	126
GLENFIDDICH	75	13.99	1.0			0.5	0.5	14
JIM BEAM	70	10.80	3.1	2.0		2.1	3.0	10
REBEL YELL	70	11.55	1.0			1.0		300+
SOUTHERN COMFORT	70	12.00*	3.7	6.0		4.9	4.8	14
GRANTS VODKA	70	5.54	10.4			9.3	1.1	118
CAMPARI	75	6.99	1.7			1.6	0.1	224
PERNOD	70	8.08	6.2			5.5	0.7	110
PIMMS NO 1	70	6.69	1.1			1.0	0.1	140
BAILEYS IRISH	70	7.55	0.1	1.0			1.1	
COINTREAU	70	11.13	2.5			2.1	0.4	74
CREME DE MENTHE	50	5.15	1.0			1.0		300+
CURACAO BLUE	50	6.29	2.1			2.1		300+
DRAMBUIE	70	13.31	2.1			2.0	0.1	280
GLAYVA	70	10.85	0.7			0.7		300+
IRISH MIST	70	8.89	0.2			0.2		300+
MALIBU	70	7.09	2.0			0.9	1.1	11
MIDORI MELON	50	6.39	1.4			1.2	0.2	84
MIRAGE	70	4.29	2.3			2.2	0.1	300+
MONTEREZ	70	4.09	0.8			0.8		300+
PEACH SCHNAPPS	70	6.33	2.4			2.0	0.4	70
TABOO	70	4.29	3.0	1.0		1.1	2.9	5
TEQUILA	70	8.60*	1.1			1.1		300+
TIA MARIA	70	9.29	0.6	2.0		1.6	1.0	22
			60.0	176.0	3.0	139.0	94.0	

CLOSING AT COST 675.74

SALES AT COST 333.88

FORTIFIED WINE

DUBONNET	75	3.49	0.8			0.8		300+
CINZANO BIA	75	2.75*	0.7			0.3	0.4	11

Description	Size	Cost Price	Opening Stock	Purchases	Credits	Closing Stock	Issues	Days Stock
<u>KEG BEER Contd.</u>								
GUINNESS	GAL	4.38	8.0	22.0		18.0	12.0	21
CO2 CYL 14LB	SGL	6.00		3.0			3.0	
			57.0	388.0	11.0	244.0	190.0	
							CLOSING AT COST	971.24
							SALES AT COST	652.63
<u>PACKAGED BEER</u>								
GUINNESS	275	4.28	2:7	2:0		3:1	1:6	29
MANN'S BROWN	275	3.33	5:11	5:0		6:4	4:7	19
NEWCASTLE BROWN	550	7.08	8:6			6:7	1:11	48
CARLS SPEC BREW	275	6.36	4:1	2:0		5:1	1:0	71
HOLSTEN PILS	275	6.17	15:1	30:0		24:7	20:6	17
KALIBER	275	2.79	4:6	4:0		5:6	3:0	26
SKOL SPECIAL	330	5.22	16:1	12:0		16:0	12:1	19
STELLA ARTOIS	330	7.52	8:6			6:8	1:10	51
GROLSCH	450	9.20	4:10	4:0		7:5	1:5	73
BECK'S BIER	NRB 275	6.29	9:5	26:0		18:7	16:10	15
BROOKLYN	NRB 355	9.44	8:4			8:2	0:2	300+
BUDWEISER	NRB 330	7.00	16:11	50:0		34:1	32:10	15
LABATTS	NRB 330	7.44	4:10			4:10		300+
MOLSON	NRB 355	8.26	1:6			0:5	1:1	5
RED STRIPE	NRB 275	6.99	2:4	6:0		5:8	2:8	30
SAN MIGUEL	NRB 330	5.79	2:0			1:6	0:6	42
SCHLITZ	NRB 355	8.18	0:1				0:1	
SCHOFFERHOFR	NRB 500	10.14	1:0	12:0		6:0	4:0	21
CR TO QUEENS HEAD					2:0			
CR TO PRINCES ELBOW					1:0			
SOL	NRB 355	8.36	14:0	6:0		11:10	8:2	20
BREAKER	CAN 440	9.07	9:7	6:0		12:0	3:7	47
SAPORO	CAN 473	11.40	2:8			2:1	0:7	50
			142:9	165:0	3:0	186:5	118:4	
							CLOSING AT COST	1294.76
							SALES AT COST	782.79
<u>CIDER</u>								
STRONGBOW	GAL	3.96	5:0	22:0		10:0	17:0	8
WOODPECKER	GAL	3.76	19:0	11:0		22:0	8:0	39
DIAMOND WHT FOC	NRB 275	*	8:0	18:0		15:1	10:11	19
DIAMOND BLSH	NRB 275	6.35	6:5			3:1	3:4	13
GAYMERS K	NRB 275	9.00	2:1	12:0		8:4	5:9	20
BABYCHAM	113	4.94	2:1	2:0		3:11	0:2	300+
CHERRY B	113	7.18	0:11			0:10	0:1	140
SNOWBALL	113	5.89	2:5			2:1	0:4	88
			45:11	65:0		65:4	45:7	
							CLOSING AT COST	254.50
							SALES AT COST	173.70
<u>MINERALS</u>								
LEMONADE	LTR	5.64*		4:0		1:2	0:10	20
CR TO KINGS ARMS					2:0			

Description	Size	Cost Price	Opening Stock	Purchases	Credits	Closing Stock	Issues	Days Stock
-------------	------	------------	---------------	-----------	---------	---------------	--------	------------

CONTAINER DEPOSITS

CASES	SGL	1.00		120:0		122:0	-2:0	
SMALL BOTTLES	DOZ	0.52	125:0	184:0		231:0	3:0	
CR RETURNED					75:0			
PINT BOTTLES	DOZ	0.73	12:0			11:6	0:6	
			137:0	304:0	75:0	364:6	1:6	
						CLOSING AT COST		250.52
						SALES AT COST		-0.07

FINAL TOTALS

LC 132						CLOSING AT COST		4675.44
						SALES AT COST		2449.90

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	70.7	436.32	1747.15 *		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	5.5	64.0	162.83	531.12 *	1.58	289.18	159.39	
KEG BEER	56	14.2	65.6	415.75	1421.60 *	3.31	1654.90	1450.53	50.05
PACKAGED BEER	52	29.3	51.7	859.55	2093.02 *	3.11	3203.23	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	3.9	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	2934.63	9946.65 *	9.35	10193.07	4238.19	165.22

ADJUSTMENTS 2.5% OF TAKINGS

256.62 *

ALLOWANCES 2.1% OF TAKINGS

10203.27 *

212.36 *

9990.91 *

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
	<hr/>
	165.22

NOTES

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

ESTIMATED RECEIPTS EXCL. VAT 8502.90

CONSUMPTION AT COST EXCL. VAT 2934.63

65.5% PROFIT ESTIMATED GROSS PROFIT EXCL. VAT 5568.27

ACTUAL RECEIPTS EXCL. VAT 8571.73

CONSUMPTION AT COST EXCL. VAT 2934.63

65.8% PROFIT ACTUAL GROSS PROFIT EXCL. VAT 5637.10

ACTUAL RECEIPTS INCL. VAT 10071.78

ESTIMATED RECEIPTS INCL. VAT 9990.91

0.8% OF SALES RESULT SURPLUS INCL. VAT 80.87

TILL RECONCILIATION 5.92 SHORT

YEAR TO DATE FROM 02/02/93

TAKINGS Incl VAT	10071.78
TAKINGS Excl VAT	8571.73
GROSS PROFIT	5637.10 65.8%
RESULT SURPLUS	80.87 0.8%

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	28	14.1	71.6	228.33	944.71 *		455.93	157.48	
FORTIFIED WINE	29	1.2	79.6	19.74	113.85 *		40.82	7.71	
TABLE WINE	33	8.9	67.8	143.37	522.96 *		341.72	18.95	
CASK BEER	4	9.5	63.9	153.95	501.12 *	1.50	43.78	100.19	
KEG BEER	16	21.8	66.8	352.77	1248.00 *	2.89	404.33	533.71	
PACKAGED BEER	54	19.7	53.0	319.20	798.73 *	1.16	1224.34	550.94	
CIDER	18	8.7	55.9	140.24	373.57 *	0.61	177.91	136.31	
MINERALS	21	8.4	73.2	135.89	595.06 *		204.05	49.73	
POSTMIX	20	5.1	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	
	26	100%	66.9	1617.82	5740.95 *	6.16	3029.92	1623.59	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 *
		5817.76 *

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

ESTIMATED RECEIPTS	EXCL. VAT	4951.28
CONSUMPTION AT COST	EXCL. VAT	1617.82
67.3% PROFIT	ESTIMATED GROSS PROFIT	EXCL. VAT 3333.46
ACTUAL RECEIPTS	EXCL. VAT	4894.68
CONSUMPTION AT COST	EXCL. VAT	1617.82
66.9% PROFIT	ACTUAL GROSS PROFIT	EXCL. VAT 3276.86
ACTUAL RECEIPTS	INCL. VAT	5751.25
ESTIMATED RECEIPTS	INCL. VAT	5817.76
1.2% OF SALES	RESULT SHORTAGE	INCL. VAT 66.51

TILL RECONCILIATION 1.05 OVER

<u>YEAR TO DATE FROM 02/02/93</u>		
TAKINGS Incl VAT	5751.25	
TAKINGS Excl VAT	4894.68	
GROSS PROFIT	3276.86	66.9%
RESULT SHORTAGE	66.51	1.2%

Description	Size	Cost Price	Selling Price	Bar Price	Gross Profit%	Opening Stock	Transfers In	Transfers Out	Closing Stock	Sales	Sales at Selling	Days Stock
<u>SPIRITS</u>												
ASBACH URALT	150	15.60*	75.60	1.20	75.8	1.0			1.0			300+
ASBACH URALT	150	15.40*	75.60*	1.20	76.1		1.0			1.0	75.60	
ASBACH URALT	70	9.50	34.80*	1.20	67.9		1.0			1.0	34.80	
COURVOISIER XXX	70	10.75*	34.80	1.20	63.7	2.0	2.0		2.0	2.0	69.60	14
COURVOISIER	MIN	0.68	2.75*	2.75	70.9		4.0		1.1	2.9	7.98	5
CORDONNIER	68	5.27	33.60*	1.20	81.6	1.8	2.0		1.5	2.3	77.28	9
REMY MARTIN VSOP	70	15.45	58.00*	2.00	68.7	1.0			0.5	0.5	29.00	14
LAMBS NAVY	70	8.25*	31.90	1.10	69.6	1.0	1.0		1.4	0.6	19.14	33
BACARDI	100	11.85*	48.30	1.15	71.2	0.5			0.5			300+
BACARDI	70	8.21	33.35	1.15	71.1	0.5	1.0		0.2	1.3	43.36	2
BACARDI	FOC 100		48.30	1.15	100.0		1.0			1.0	48.30	
GORDONS	70	7.75	31.90	1.10	71.5	1.0	1.0		1.1	0.9	28.71	17
WHITE SATIN	70	7.29	31.90	1.10	73.1	0.9				0.9	28.71	
BELLS	70	8.25*	31.90	1.10	69.6	1.0			0.8	0.2	6.38	56
HIGH COMMISSIONER	113	10.32	50.40*	1.05	75.9	0.7			0.7			300+
J & B RARE	75	8.23*	34.10	1.10	71.6	0.9	0.2		1.0	0.1	3.41	140
TEACHERS	70	8.45	31.90	1.10	68.9	0.6			0.6			300+
CANADIAN CLUB	70	10.20*	33.35*	1.15	64.1	1.0	0.2		1.0	0.2	6.67	70
GLENFIDDICH	75	13.99	35.65	1.15	53.9	1.0			0.5	0.5	17.83	14
JIM BEAM	70	10.80	36.25	1.25	65.0	3.1	2.0		2.6	2.5	90.63	15
REBEL YELL	70	11.55	36.25	1.25	62.6	1.0			1.0			300+
SOUTHERN COMFORT	70	12.00*	36.25	1.25	61.1	3.7	1.0		2.3	2.4	87.00	13
GRANTS VODKA	70	5.54	31.90	1.10	79.6	10.4			9.3	1.1	35.09	118
CAMPARI	75	6.99	35.65	1.15	77.0	1.7	0.1		1.6	0.2	7.13	112
PERNOD	70	8.08	33.35	1.15	71.5	6.2	0.3		5.9	0.6	20.01	138
PIMMS NO 1	70	6.69	33.35	1.15	76.4	1.1			1.0	0.1	3.34	140
BAILEYS IRISH	70	7.55	33.35	1.15	73.4	0.1	0.5			0.6	20.01	
COINTREAU	70	11.13	34.80	1.20	62.4	2.5	0.4		2.1	0.8	27.84	37
CREME DE MENTHE	50	5.15	24.15	1.15	74.9	1.0			1.0			300+
CURACAO BLUE	50	6.29	24.15	1.15	69.4	2.1			2.1			300+
DRAMBUIE	70	13.31	36.25*	1.25	56.9	2.1			2.0	0.1	3.63	280
GLAYVA	70	10.85	36.25	1.25	64.8	0.7			0.7			300+
IRISH MIST	70	8.89	36.25	1.25	71.2	0.2			0.2			300+
MALIBU	70	7.09	33.35	1.15	75.0	2.0	0.1		0.9	1.2	40.02	11
MIDORI MELON	50	6.39	24.15	1.15	68.9	1.4			1.2	0.2	4.83	84
MIRAGE	70	4.29	16.68	1.15	69.8	2.3	1.0		2.2	1.1	18.35	28
MONTEREZ	70	4.09	33.35	1.15	85.6	0.8			0.8			300+
PEACH SCHNAPPS	70	6.33	33.35	1.15	77.7	2.4	0.4		2.0	0.8	26.68	35
TABOO	70	4.29	16.68	1.15	69.8	3.0	1.9		1.1	3.8	63.38	4
TEQUILA	70	8.60*	35.65	1.15	71.7	1.1			1.1			300+
TIA MARIA	70	9.29	33.35*	1.15	67.3	0.6	1.0		1.6			300+
						64.4	23.1		56.6	30.9		
											SALES AT SELLING	944.71
											CLOSING AT COST	455.93
											SALES AT COST	228.33
<u>FORTIFIED WINE</u>												
DUBONNET	75	3.49	15.50*	1.00	73.5	2.0			1.7	0.3	4.65	79
CINZANO BIA	75	2.75*	14.73	0.95	78.1	0.7			0.3	0.4	5.89	11
MARTINI RED	75	2.55*	14.73	0.95	79.7	0.9			0.9			300+
MARTINI DRY	75	2.57	14.73	0.95	79.5	11.2	3.0		7.6	6.6	97.22	16
COCKBURNS RUBY	70	4.75	15.23	1.05	63.4	0.3			0.3			300+
SANDEMAN RUBY	70	4.99	15.23	1.05	61.5	0.9			0.9			300+

Description	Size	Cost Price	Selling Price	Bar Price	Gross Profit%	Opening Stock	Transfers In	Transfers Out	Closing Stock	Sales	Sales at Selling	Days Stock
<u>FORTIFIED WINE Contd.</u>												
KINGS OAK BRITISH	100	2.39	22.05	1.05	87.3	0.8			0.8			300+
KINGS OAK BRITISH	70	1.58	15.23	1.05	87.8	0.9			0.5	0.4	6.09	18
OLD ENGLAND	100	2.88	22.05	1.05	84.7	0.6			0.6			300+
QC CREAM BRITISH	70	2.09	15.23	1.05	83.9	0.9			0.9			300+
						19.2	3.0		14.5	7.7		
											SALES AT SELLING	113.85
											CLOSING AT COST	40.82
											SALES AT COST	19.74
<u>TABLE WINE</u>												
CHARBONNIER	75	1.85*	7.59	1.15	71.4	6.0			5.0	1.0	7.59	70
COTES DU RHONE	75	2.25*	7.59	1.15	65.2	0.1	0.1		0.1	0.1	0.76	14
EISBERG	75	1.65*	7.59	1.15	74.5	1.0			0.5	0.5	3.80	14
HOCK TAFELWEIN	75	1.70	7.59	1.15	73.7	25.0	7.0		13.0	19.0	144.21	10
LIEBFRAUMILCH	75	1.55	7.59	1.15	76.0	21.7	4.4		11.2	14.9	113.09	11
LUTOMER RIZLING	75	1.93	7.59	1.15	70.1	0.1				0.1	0.76	
PIAT D'OR RED	75	2.79	7.59	1.15	56.8	2.0			2.0			300+
SOAVE	75	2.00	7.59	1.15	69.0	23.9			11.6	12.3	93.36	13
LAMBRUSCO	75	1.95*	7.59	1.15	69.8	35.2			30.0	5.2	39.47	81
PIEMONTELLO	75	2.34	7.59	1.15	63.8	45.3			41.8	3.5	26.57	167
LANBERG MOUSSEUX	75	1.15	7.59	1.15	82.2	11.0			11.0			300+
LANSON BLACK LABEL	75	10.33	22.95*	22.95	47.1	10.0			7.0	3.0	68.85	33
MOET ET CHANDON NV	75	10.95*	24.50*	24.50	47.5	3.0			2.0	1.0	24.50	28
						184.3	11.5		135.2	60.6		
											SALES AT SELLING	522.96
											CLOSING AT COST	341.72
											SALES AT COST	143.37
<u>CASK BEER</u>												
BEST MILD	GAL	2.65	9.28	1.16	66.4	10.0	11.0		2.0	19.0	176.32	1
BEST BITTER	GAL	2.96	9.28*	1.16	62.5	24.0	24.0		13.0	35.0	324.80	5
						34.0	35.0		15.0	54.0		
											SALES AT SELLING	501.12
											CLOSING AT COST	43.78
											SALES AT COST	153.95
<u>KEG BEER</u>												
CASTLEMAINE XXXX	GAL	3.76	12.00*	1.50	63.2	26.0	22.0		26.0	22.0	264.00	17
CASTLEMAINE FOC	GAL		12.00*	1.50	100.0		22.0			22.0	264.00	
FOSTERS	GAL	3.65	12.00*	1.50	64.3	15.0	80.0		73.0	22.0	264.00	46
FOSTERS	GAL	4.75	12.00*	1.50	53.5		11.0			11.0	132.00	
FOSTERS	GAL	4.55	12.00*	1.50	55.4		2.0			2.0	24.00	
TUBORG GOLD	GAL	4.48	12.00	1.50	56.1	8.0	8.0		7.0	9.0	108.00	11
GUINNESS	GAL	4.38	12.00	1.50	57.1	8.0	10.0		2.0	16.0	192.00	2
CO2 CYL 14LB	SGL	6.00			LOSS		3.0			3.0		
						57.0	158.0		108.0	107.0		
											SALES AT SELLING	1248.00
											CLOSING AT COST	404.33
											SALES AT COST	352.77
<u>PACKAGED BEER</u>												
GUINNESS	275	4.28	10.68	0.89	52.9	2:7	1:0		3:1	0:6	5.34	86
MANN'S BROWN	275	3.33	9.48	0.79	58.7	5:11	3:0		6:4	2:7	24.49	34

Description	Size	Cost Price	Selling Price	Bar Price	Gross Profit%	Opening Stock	Transfers In	Transfers Out	Closing Stock	Sales	Sales at Selling	Days Stock
<u>PACKAGED BEER Contd.</u>												
NEWCASTLE BROWN	550	7.08	18.60	1.55	55.3	8:6	0:1		6:7	2:0	37.20	46
CARLS SPEC BREW	275	6.36	16.20	1.35	53.9	4:1	0:6		4:6	0:1	1.35	300+
HOLSTEN PILS	275	6.17	14.40	1.20	49.7	15:1	15:0		24:7	5:6	79.20	63
KALIBER	275	2.79	10.80	0.90	69.6	4:6	2:0		5:6	1:0	10.80	77
SKOL SPECIAL	330	5.22	15.60	1.30	60.7	16:1	7:0		16:2	6:11	107.90	33
STELLA ARTOIS	330	7.52	16.80	1.40	47.4	8:6	1:10		6:8	3:8	61.60	25
GROLSCH	450	9.20	21.00	1.75	48.5	4:10	1:5		5:11	0:4	7.00	249
BECKS BIER	NRB 275	6.29	16.20	1.35	54.4	9:5	12:0		18:7	2:10	45.90	92
BROOKLYN	NRB 355	9.44	21.60	1.80	48.6	8:4	0:1		7:8	0:9	16.20	143
BUDWEISER	NRB 330	7.00	18.00	1.50	54.3	16:11	22:0		34:1	4:10	87.00	99
LABATTS	NRB 330	7.44	16.80	1.40	48.0	4:10			4:10			300+
MOLSON	NRB 355	8.26	18.00	1.50	46.1	1:6	1:1		0:5	2:2	39.00	3
RED STRIPE	NRB 275	6.99	14.40*	1.20	43.0	2:4	1:7		3:0	0:11	13.20	46
SAN MIGUEL	NRB 330	5.79	16.20	1.35	58.0	2:0	0:6		1:6	1:0	16.20	21
SCHLITZ	NRB 355	8.18	18.60	1.55	48.3	0:1	0:1			0:2	3.10	
SCHOFFERHOFR	NRB 500	10.14	12.60	1.05	5.4	1:0	2:0		3:0			300+
SOL	NRB 355	8.36	21.00	1.75	53.2	14:0	7:7		11:10	9:9	204.75	17
BREAKER	CAN 440	9.07	18.00	1.50	40.8	9:7	3:0		12:0	0:7	10.50	288
SAPORO	CAN 473	11.40	24.00	2.00	44.2	2:8	0:7		2:1	1:2	28.00	25
						142:9	82:4		178:4	46:9		
										SALES AT SELLING	798.73	
										CLOSING AT COST	1224.34	
										SALES AT COST	319.20	

CIDER

STRONGBOW	GAL	3.96	11.84	1.48	60.7	5:0	13:0		10:0	8:0	94.72	18
WOODPECKER	GAL	3.76	11.84	1.48	62.7	19:0	8:0		22:0	5:0	59.20	62
DIAMOND WHT FOC	NRB 275		16.20	1.35	100.0	8:0	8:0		15:1	0:11	14.85	230
DIAMOND BLSH	NRB 275	6.35	16.20	1.35	53.9	6:5	1:4		3:1	4:8	75.60	9
GAYMERS K	NRB 275	9.00	19.20	1.60	44.9	2:1	4:10		1:4	5:7	107.20	3
BABYCHAM	113	4.94	12.00	1.00	51.6	2:1	0:2		1:2	1:1	13.00	15
CHERRY B	113	7.18	12.00	1.00	29.7	0:11			0:10	0:1	1.00	140
SNOWBALL	113	5.89	12.00	1.00	42.3	2:5	0:4		2:1	0:8	8.00	44
						45:11	35:8		55:7	26:0		
										SALES AT SELLING	373.57	
										CLOSING AT COST	177.91	
										SALES AT COST	140.24	

MINERALS

LEMONADE	LTR	5.64*	35.70	0.85	81.4		0:10			0:10	29.75	
APPLETISE	180	3.24	8.28	0.69	54.0	3:1	1:0		3:0	1:1	8.97	39
BRITVIC 55	180	3.11	9.00	0.75	59.4	12:0	2:0		10:2	3:10	34.50	37
COCA COLA	180	1.91	9.00	0.75	75.1	4:4	2:4		4:0	2:8	24.00	21
SCH SPLIT MIXERS	180	2.22	9.00	0.75	71.0	9:7	1:0		1:2	9:5	84.75	2
SCH BABY MIXERS	113	1.73	8.40	0.70	75.8	20:11	1:5		10:4	12:0	100.80	12
SCH BABY JUICES	113	2.14	8.40	0.70	70.1	35:0	4:0		22:1	16:11	142.10	18
PERRIER	NRB 200	3.06	9.48	0.79	62.1	2:4	1:0		0:4	3:0	28.44	2
CAB BULK BLKCURRANT	LTR	0.91	5.25	0.15	79.6	21:0	3:0		18:0	6:0	31.50	42
CAB BULK LIME	LTR	0.86	5.25	0.15	80.8	45:0	13:0		39:0	19:0	99.75	29
CAB BULK ORANGE	LTR	0.91	5.25	0.15	79.6	41:0	1:0		40:0	2:0	10.50	280

Description	Size	Cost Price	Selling Price	Bar Price	Gross Profit%	Opening Stock	Transfers In	Transfers Out	Closing Stock	Sales	Sales at Selling	Days Stock
<u>MINERALS Contd.</u>						194:3	30:7		148:1	76:9		
											SALES AT SELLING	595.06
											CLOSING AT COST	204.05
											SALES AT COST	135.89
<u>POSTMIX</u>												
CAB PST LEMONDE	6-1 LTR	2.34	15.99*	0.65	82.8	16.0	10.0		2.0	24.0	383.76	1
CAB PST COLA	6-1 LTR	2.41	15.99*	0.65	82.3	26.0	5.0		20.0	11.0	175.89	25
CAB PST D/COLA	6-1 LTR	2.41	15.99*	0.65	82.3	27.0			27.0			300+
						69.0	15.0		49.0	35.0		
											SALES AT SELLING	559.65
											CLOSING AT COST	117.95
											SALES AT COST	82.67
<u>TOBACCO</u>												
MATCHES	DOZ	0.65*	1.20*	0.10	36.4		12:0			12:0	14.40	
HAMLET	SGL	0.22	0.40	0.40	35.4	21:0	3:0		18:0	6:0	2.40	42
CASTELLA	SGL	0.43	0.75	0.75	32.6	12:0			12:0			300+
						33:0	15:0		30:0	18:0		
											SALES AT SELLING	16.80
											CLOSING AT COST	9.12
											SALES AT COST	9.12
<u>CRISPS, NUTS, SNACKS</u>												
CRISPS	DOZ	0.84	2.40	0.20	58.9	6:6	8:6		6:0	9:0	21.60	9
BACON FRIES	DOZ	2.13	4.80*	0.40	47.9		2:0			2:0	9.60	
DRY ROASTED 50G	DOZ	2.30	4.80	0.40	43.7	2:11	1:4		1:1	3:2	15.20	5
SALTED NUTS 25G	DOZ	1.30	3.60	0.30	57.6	2:0	1:11		1:0	2:11	10.50	5
SCAMPI FRIES	DOZ	1.95	4.80	0.40	52.3	1:7	1:0		0:7	2:0	9.60	4
						13:0	14:9		8:8	19:1		
											SALES AT SELLING	66.50
											CLOSING AT COST	9.97
											SALES AT COST	26.79
<u>SUNDRIES</u>												
BAR SUNDRIES	CASH VAL	0.01			LOSS		575.0			575.0		
							575.0			575.0		
											SALES AT SELLING	0.00
											CLOSING AT COST	0.00
											SALES AT COST	5.75
<u>FINAL TOTALS</u>												
											SALES AT SELLING	5740.95
											CLOSING AT COST	3029.92
											SALES AT COST	1617.82
LC 126												

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	25	18.0	69.6	234.56	905.69 *		412.03	165.46	3.86
FORTIFIED WINE	50	0.9	79.7	11.23	64.86 *		40.07	2.64	
TABLE WINE	22	19.0	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	4.8	57.4	62.98	173.60 *	0.42	279.33	118.92	
PACKAGED BEER	18	38.3	50.9	499.08	1195.24 *	1.81	656.05	162.53	
CIDER	13	8.9	66.4	116.13	406.37 *	0.74	103.85	38.14	
MINERALS	49	5.3	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	
	26	100%	63.6	1302.11	4203.16 *	3.05	2406.14	733.93	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 *
		4170.61 *

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

ESTIMATED RECEIPTS	EXCL. VAT	3549.46
CONSUMPTION AT COST	EXCL. VAT	1302.11
63.3% PROFIT	ESTIMATED GROSS PROFIT EXCL. VAT	2247.34
ACTUAL RECEIPTS	EXCL. VAT	3595.94
CONSUMPTION AT COST	EXCL. VAT	1302.11
63.8% PROFIT	ACTUAL GROSS PROFIT EXCL. VAT	2293.83
ACTUAL RECEIPTS	INCL. VAT	4225.23
ESTIMATED RECEIPTS	INCL. VAT	4170.61
1.3% OF SALES	RESULT SURPLUS INCL. VAT	54.62

TILL RECONCILIATION 6.97 SHORT

<u>YEAR TO DATE FROM 02/02/93</u>		
TAKINGS Incl VAT	4225.23	
TAKINGS Excl VAT	3595.94	
GROSS PROFIT	2293.83	63.8%
RESULT SURPLUS	54.62	1.3%

Description	Size	Cost Price	Selling Price	Bar Price	Gross Profit%	Opening Stock	Transfers In	Transfers Out	Closing Stock	Sales	Sales at Selling	Days Stock
<u>SPIRITS</u>												
ASBACH URALT	150	15.60*	75.60*	1.20	75.8		1.0			1.0	75.60	
COURVOISIER XXX	70	10.75*	31.90	1.10	60.4	1.0	2.0			3.0	95.70	
COURVOISIER	MIN	0.68	2.50	2.50	68.0		11.0			11.0	27.50	
CORDONNIER	68	5.27	32.20	1.15	80.8	1.8			0.8	1.0	32.20	11
LAMBS NAVY	70	8.25*	33.35*	1.15	70.9	1.0	2.0		0.7	2.3	76.71	4
LAMBS NAVY	MIN	0.62	1.80*	1.80	59.5		1.0			1.0	1.80	
BACARDI	100	11.85*	48.30	1.15	71.2	0.5	1.0		0.5	1.0	48.30	7
BACARDI	70	8.21	33.35	1.15	71.1	0.5			0.1	0.4	13.34	4
GORDONS	70	7.75	31.90	1.10	71.5	1.0			0.9	0.1	3.19	126
WHITE SATIN	70	7.29	31.90	1.10	73.1	0.9			0.4	0.5	15.95	11
BELLS	70	8.25*	31.90	1.10	69.6	1.0			1.0			300+
HIGH COMMISSIONER	113	10.32	52.80	1.10	77.0	0.7			0.7			300+
J & B RARE	75	8.23*	34.10	1.10	71.6	0.9			0.7	0.2	6.82	49
TEACHERS	70	8.45	31.90	1.10	68.9	0.6			0.6			300+
CANADIAN CLUB	70	10.20*	36.25	1.25	66.9	1.0			1.0			300+
GLENFIDDICH	75	13.99	37.20*	1.20	55.8	1.0	0.5		0.5	1.0	37.20	7
JIM BEAM	70	10.80	36.25	1.25	65.0	3.1	1.0		2.9	1.2	43.50	34
REBEL YELL	70	11.55	36.25	1.25	62.6	1.0			1.0			300+
SOUTHERN COMFORT	70	12.00*	36.25	1.25	61.1	3.7	3.8		4.9	2.6	94.25	26
GRANTS VODKA	70	5.54	31.90	1.10	79.6	10.4	1.1		9.3	2.2	70.18	59
CAMPARI	75	6.99	35.65	1.15	77.0	1.7			1.6	0.1	3.57	224
PERNOD	70	8.08	33.35	1.15	71.5	6.2	0.4		4.2	2.4	80.04	25
PIMMS NO 1	70	6.69	33.35	1.15	76.4	1.1	0.1		1.0	0.2	6.67	70
BAILEYS IRISH	70	7.55	33.35	1.15	73.4	0.1	0.6			0.7	23.35	
COINTREAU	70	11.13	34.80	1.20	62.4	2.5			2.1	0.4	13.92	74
CREME DE MENTHE	50	5.15	24.15	1.15	74.9	1.0			1.0			300+
CURACAO BLUE	50	6.29	24.15	1.15	69.4	2.1			2.1			300+
DRAMBUIE	70	13.31	39.15	1.35	60.1	2.1	0.1		2.0	0.2	7.83	140
GLAYVA	70	10.85	36.25	1.25	64.8	0.7			0.7			300+
IRISH MIST	70	8.89	36.25	1.25	71.2	0.2			0.2			300+
MALIBU	70	7.09	33.35	1.15	75.0	2.0	1.0		0.9	2.1	70.04	6
MIDORI MELON	50	6.39	24.15	1.15	68.9	1.4	0.2		1.2	0.4	9.66	42
MIRAGE	70	4.29	16.68	1.15	69.8	2.3		0.9	2.2	-0.8	-13.34	300+
MONTEREZ	70	4.09	33.35	1.15	85.6	0.8			0.8			300+
PEACH SCHNAPPS	70	6.33	33.35	1.15	77.7	2.4			2.0	0.4	13.34	70
TABOO	70	4.29	16.68	1.15	69.8	3.0	1.0		1.1	2.9	48.37	5
TEQUILA	70	8.60*	35.65	1.15	71.7	1.1			1.1			300+
TIA MARIA	70	9.29	33.35*	1.15	67.3	0.6			0.6			300+
						61.4	27.8	0.9	50.8	37.5		
											SALES AT SELLING	905.69
											CLOSING AT COST	412.03
											SALES AT COST	234.56
<u>FORTIFIED WINE</u>												
DUBONNET	75	3.49	17.83	1.15	77.0	0.8			0.8			300+
CINZANO BIA	75	2.75*	14.73	0.95	78.1	0.7	0.4		1.0	0.1	1.47	140
MARTINI RED	75	2.55*	14.73	0.95	79.7	0.9			0.9			300+
MARTINI DRY	75	2.57	14.73	0.95	79.5	11.2	0.6		7.6	4.2	61.87	25
COCKBURNS RUBY	70	4.75	15.23	1.05	63.4	0.3			0.3			300+
SANDEMAN RUBY	70	4.99	15.23	1.05	61.5	0.9			0.9			300+
KINGS OAK BRITISH	100	2.39	22.05	1.05	87.3	0.8			0.8			300+
KINGS OAK BRITISH	70	1.58	15.23	1.05	87.8	0.9			0.8	0.1	1.52	112
OLD ENGLAND	100	2.88	22.05	1.05	84.7	0.6			0.6			300+

Description	Size	Cost Price	Selling Price	Bar Price	Gross Profit%	Opening Stock	Transfers In	Transfers Out	Closing Stock	Sales	Sales at Selling	Days Stock
-------------	------	------------	---------------	-----------	---------------	---------------	--------------	---------------	---------------	-------	------------------	------------

FORTIFIED WINE Contd.

QC CREAM BRITISH	70	2.09	15.23	1.05	83.9	0.9			0.9			300+
						18.0	1.0		14.6	4.4		
										SALES AT SELLING	64.86	
										CLOSING AT COST	40.07	
										SALES AT COST	11.23	

TABLE WINE

CHARBONNIER	75	1.85*	7.59	1.15	71.4	6.0				6.0	45.54	
COTES DU RHONE	75	2.25*	7.59	1.15	65.2	0.1			0.2	-0.1	-0.76	300+
EISBERG	75	1.65*	7.59	1.15	74.5	1.0			1.0			300+
HOCK TAFELWEIN	75	1.70	7.59	1.15	73.7	25.0	8.0		1.0	32.0	242.88	
LIEBFRAUMILCH	75	1.55	7.59	1.15	76.0	21.7	36.0		23.3	34.4	261.10	9
LUTOMER RIZLING	75	1.93	7.59	1.15	70.1	0.1	0.1		0.2			300+
PIAT D'OR RED	75	2.79	7.59	1.15	56.8	2.0			2.0			300+
SOAVE	75	2.00	7.59	1.15	69.0	23.9	14.0		27.9	10.0	75.90	39
LAMBRUSCO	75	1.95*	7.59	1.15	69.8	35.2	8.8		38.4	5.6	42.50	96
PIEMONTELLO	75	2.34	7.59	1.15	63.8	45.3	3.0		42.3	6.0	45.54	99
LANBERG MOUSSEUX	75	1.15	7.59	1.15	82.2	11.0			11.0			300+
LANSON BLACK LABEL	75	10.33	19.99	19.99	39.3	10.0	3.0		7.0	6.0	119.94	16
MOET ET CHANDON NV	75	10.95*	19.99	19.99	35.6	3.0	1.0		2.0	2.0	39.98	14
						184.3	73.9		156.3	101.9		
										SALES AT SELLING	872.62	
										CLOSING AT COST	382.41	
										SALES AT COST	247.43	

CASK BEER

BEST MILD	GAL	2.65	9.20*	1.15	66.2	10.0			10.0			300+
BEST BITTER	GAL	2.96	10.00*	1.25	65.2	24.0	11.0		32.0	3.0	30.00	149
						34.0	11.0		42.0	3.0		
										SALES AT SELLING	30.00	
										CLOSING AT COST	121.22	
										SALES AT COST	8.88	

KEG BEER

CASTLEMAINE XXXX	GAL	3.76	10.40*	1.30	57.5	26.0	6.0		32.0			300+
FOSTERS	GAL	3.65	10.40*	1.30	58.8	15.0	24.0		35.0	4.0	41.60	123
TUBORG GOLD	GAL	4.48	12.00	1.50	56.1	8.0			6.0	2.0	24.00	42
GUINNESS	GAL	4.38	12.00	1.50	57.1	8.0	2.0		1.0	9.0	108.00	2
						57.0	32.0		74.0	15.0		
										SALES AT SELLING	173.60	
										CLOSING AT COST	279.33	
										SALES AT COST	62.98	

PACKAGED BEER

GUINNESS	275	4.28	10.68	0.89	52.9	2:7			3:1	-0:6	-5.34	300+
MANNS BROWN	275	3.33	9.48	0.79	58.7	5:11	1:0		6:4	0:7	5.53	152
NEWCASTLE BROWN	550	7.08	18.60	1.55	55.3	8:6	1:10		6:7	3:9	69.75	25
CARLS SPEC BREW	275	6.36	16.20	1.35	53.9	4:1	0:6		3:11	0:8	10.80	82
HOLSTEN PILS	275	6.17	14.40	1.20	49.7	15:1	3:6		14:1	4:6	64.80	44
KALIBER	275	2.79	10.80	0.90	69.6	4:6	1:0		4:0	1:6	16.20	37
SKOL SPECIAL	330	5.22	15.60	1.30	60.7	16:1	2:5		16:2	2:4	36.40	97
STELLA ARTOIS	330	7.52	16.80	1.40	47.4	8:6			6:8	1:10	30.80	51
GROLSCH	450	9.20	21.00	1.75	48.5	4:10			1:8	3:2	66.50	7

Description	Size	Cost Price	Selling Price	Bar Price	Gross Profit%	Opening Stock	Transfers In	Transfers Out	Closing Stock	Sales	Sales at Selling	Days Stock
-------------	------	------------	---------------	-----------	---------------	---------------	--------------	---------------	---------------	-------	------------------	------------

PACKAGED BEER Contd.

BECKS BIER	NRB	275	6.29	16.20	1.35	54.4	9:5	2:0	1:10	9:7	155.25	3
BROOKLYN	NRB	355	9.44	21.60	1.80	48.6	8:4		8:2	0:2	3.60	300+
BUDWEISER	NRB	330	7.00	18.00	1.50	54.3	16:11	9:0	1:1	24:10	447.00	1
LABATTS	NRB	330	7.44	16.80	1.40	48.0	4:10		4:10			300+
MOLSON	NRB	355	8.26	18.00	1.50	46.1	1:6		0:5	1:1	19.50	5
RED STRIPE	NRB	275	6.99	16.80	1.40	51.1	2:4		2:1	0:3	4.20	117
SAN MIGUEL	NRB	330	5.79	18.60*	1.55	63.4	2:0		1:6	0:6	9.30	42
SCHLITZ	NRB	355	8.18	18.60	1.55	48.3	0:1			0:1	1.55	
SCHOFFERHOFR	NRB	500	10.14	12.60	1.05	5.4	1:0	2:0	1:1	1:11	24.15	8
SOL	NRB	355	8.36	21.00	1.75	53.2	14:0	0:7	11:10	2:9	57.75	60
BREAKER	CAN	440	9.07	18.00	1.50	40.8	9:7	0:7	1:1	9:1	163.50	2
SAPORO	CAN	473	11.40	24.00	2.00	44.2	2:8		2:1	0:7	14.00	50
							142:9	24:5	98:6	68:8		
										SALES AT SELLING	1195.24	
										CLOSING AT COST	656.05	
										SALES AT COST	499.08	

CIDER

STRONGBOW	GAL	3.96	11.84	1.48	60.7	5:0	4:0		1:0	8:0	94.72	2
WOODPECKER	GAL	3.76	11.84	1.48	62.7	19:0			9:0	10:0	118.40	13
DIAMOND WHT FOC	NRB	275	* 16.20	1.35	100.0	8:0	2:0		5:1	4:11	79.65	14
DIAMOND BLSH	NRB	275	6.35	16.20	1.35	53.9	6:5	2:0	3:1	5:4	86.40	8
GAYMERS K	NRB	275	9.00	19.20	1.60	44.9	2:1	1:0	2:1	1:0	19.20	29
BABYCHAM		113	4.94	12.00	1.00	51.6	2:1		1:11	0:2	2.00	161
CHERRY B		113	7.18	12.00	1.00	29.7	0:11	0:1	0:10	0:2	2.00	70
SNOWBALL		113	5.89	12.00	1.00	42.3	2:5		2:1	0:4	4.00	88
							45:11	9:1	25:1	29:11		
										SALES AT SELLING	406.37	
										CLOSING AT COST	103.85	
										SALES AT COST	116.13	

MINERALS

APPLETISE		180	3.24	8.28	0.69	54.0	3:1	0:11	3:6	0:6	4.14	98
BRITVIC 55		180	3.11	9.00	0.75	59.4	12:0	2:0	10:2	3:10	34.50	37
COCA COLA		180	1.91	9.00	0.75	75.1	4:4	1:0	4:0	1:4	12.00	42
SCH SPLIT MIXERS		180	2.22	9.00	0.75	71.0	9:7	0:11	2:0	8:6	76.50	3
SCH BABY MIXERS		113	1.73	8.40	0.70	75.8	20:11	2:0	16:6	6:5	53.90	36
SCH BABY JUICES		113	2.14	8.40	0.70	70.1	35:0	3:4	37:8	0:8	5.60	300+
PERRIER	NRB	200	3.06	9.48	0.79	62.1	2:4		0:4	2:0	18.96	2
CAB BULK BLKCURRANT	LTR	0.91	5.25	0.15	79.6	21:0			18:0	3:0	15.75	84
CAB BULK LIME	LTR	0.86	5.25	0.15	80.8	45:0			31:0	14:0	73.50	31
CAB BULK ORANGE	LTR	0.91	5.25	0.15	79.6	41:0			40:0	1:0	5.25	300+
							194:3	10:2	163:2	41:3		
										SALES AT SELLING	300.10	
										CLOSING AT COST	244.66	
										SALES AT COST	69.29	

POSTMIX

CAB PST LEMONDE	6-1 LTR	2.34	15.99*	0.65	82.8	16.0	4.0		12.0	8.0	127.92	21
CAB PST COLA	6-1 LTR	2.41	15.99*	0.65	82.3	26.0	2.0		22.0	6.0	95.94	51
CAB PST D/COLA	6-1 LTR	2.41	15.99*	0.65	82.3	27.0			27.0			300+

Description	Size	Cost Price	Selling Price	Bar Price	Gross Profit%	Opening Stock	Transfers In	Transfers Out	Closing Stock	Sales	Sales at Selling	Days Stock
<u>POSTMIX Contd.</u>						69.0	6.0		61.0	14.0		
											SALES AT SELLING	223.86
											CLOSING AT COST	146.17
											SALES AT COST	33.18
<u>TOBACCO</u>												
MATCHES	DOZ	0.65*	0.36	0.03	LOSS		12:0			12:0	4.32	
HAMLET	SGL	0.22	0.40	0.40	35.4	21:0			18:0	3:0	1.20	84
CASTELLA	SGL	0.43	0.75	0.75	32.6	12:0			12:0			300+
						33:0	12:0		30:0	15:0		
											SALES AT SELLING	5.52
											CLOSING AT COST	9.12
											SALES AT COST	8.46
<u>CRISPS, NUTS, SNACKS</u>												
CRISPS	DOZ	0.84	2.40	0.20	58.9	6:6			6:0	0:6	1.20	168
BACON FRIES	DOZ	2.13	4.80*	0.40	47.9		2:0			2:0	9.60	
DRY ROASTED 50G	DOZ	2.30	4.80	0.40	43.7	2:11			1:7	1:4	6.40	17
SALTED NUTS 25G	DOZ	1.30	3.60	0.30	57.6	2:0			1:1	0:11	3.30	17
SCAMPI FRIES	DOZ	1.95	4.80	0.40	52.3	1:7			0:7	1:0	4.80	8
						13:0	2:0		9:3	5:9		
											SALES AT SELLING	25.30
											CLOSING AT COST	11.23
											SALES AT COST	10.89
<u>FINAL TOTALS</u>												
											SALES AT SELLING	4203.16
											CLOSING AT COST	2406.14
											SALES AT COST	1302.11
LC 117												

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 - LDEW
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	<u>24.73</u>
ACTUAL RECEIPTS	EXCL. VAT	81.11
CONSUMPTION AT COST	EXCL. VAT	28.08
65.4% PROFIT	ACTUAL GROSS PROFIT EXCL. VAT	<u>53.03</u>
ACTUAL RECEIPTS	INCL. VAT	95.30
ESTIMATED RECEIPTS	INCL. VAT	62.05
34.9% OF SALES	RESULT SURPLUS INCL. VAT	<u>33.25</u>

YEAR TO DATE FROM 02/02/93

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

Description	Size	Cost Price	Selling Price	Bar Price	Gross Profit%	Opening Stock	Transfers In	Transfers Out	Closing Stock	Sales	Sales at Selling	Days Stock
-------------	------	------------	---------------	-----------	---------------	---------------	--------------	---------------	---------------	-------	------------------	------------

SPIRITS

LAMBS NAVY	MIN	0.62	2.50	2.50	70.9		10.0		10.0			300+
BACARDI	MIN	0.65	2.50	2.50	69.5		12.0		12.0			300+
GORDONS	MIN	0.63	2.50*	2.50	70.4		12.0		12.0			300+
BELLS	MIN	0.65	2.50	2.50	69.5		12.0		12.0			300+
SOUTHERN COMFORT	70	12.00*	36.25*	1.25	61.1				1.0	-1.0	-36.25	300+
							46.0		47.0	-1.0		
											SALES AT SELLING	-36.25
											CLOSING AT COST	41.36
											SALES AT COST	-12.00

PACKAGED BEER

GUINNESS	275	4.28	12.00*	1.00	58.1		0:6		0:5	0:1	1.00	70
MANNS BROWN	275	3.33	9.00*	0.75	56.5		0:7		0:4	0:3	2.25	19
HOLSTEN PILS	275	6.17	12.60*	1.05	42.5		2:0		1:0	1:0	12.60	14
SKOL SPECIAL	330	5.22	15.00*	1.25	59.1		2:8		1:6	1:2	17.50	18
BECKS BIER	NRB 275	6.29	15.00*	1.25	50.7		2:10		0:8	2:2	32.50	4
BUDWEISER	NRB 330	7.00	13.20*	1.10	37.7		1:10		1:0	0:10	11.00	17
RED STRIPE	NRB 275	6.99	19.20*	1.60	57.2		1:0			1:0	19.20	
							11:5		4:11	6:6		
											SALES AT SELLING	96.05
											CLOSING AT COST	28.08
											SALES AT COST	39.90

CIDER

DIAMOND WHT FOC	NRB 275		* 18.00*	1.50	100.0		0:11		0:10	0:1	1.50	140
							0:11		0:10	0:1		
											SALES AT SELLING	1.50
											CLOSING AT COST	0.00
											SALES AT COST	0.00

MINERALS

BRITVIC 55	180	3.11	9.00*	0.75	59.4		0:10		0:10			300+
SCH BABY MIXERS	113	1.73	7.20*	0.60	71.8		1:0		1:0			300+
SCH BABY JUICES	113	2.14	9.00*	0.75	72.1		2:0		1:11	0:1	0.75	300+
PERRIER	NRB 200	3.06	9.00*	0.75	60.0		1:0		1:0			300+
							4:10		4:9	0:1		
											SALES AT SELLING	0.75
											CLOSING AT COST	11.48
											SALES AT COST	0.18

TOBACCO

MATCHES	DOZ	0.65*	1.20*	0.10	36.4		1:0		1:0			300+
							1:0		1:0			
											SALES AT SELLING	0.00
											CLOSING AT COST	0.65
											SALES AT COST	0.00

FINAL TOTALS

LC 018											SALES AT SELLING	62.05
											CLOSING AT COST	81.57
											SALES AT COST	28.08

Stock Date	No of Days	Takings Incl. VAT	Av. Daily Takings	Gross Profit	Barrel -age	Result	Stock on Hand	Days Stock
10/07/92	29	8095.47	279.15	4445.30 64.5%	8.4	232.06 SURPLUS 2.9%	8924.25	106
10/08/92	31	13978.81	450.93	7634.52 64.2%	13.8	426.30 SURPLUS 3.0%	9125.60	66
13/09/92	34	9152.64	269.20	5052.40 64.9%	9.2	97.85 SURPLUS 1.1%	11211.80	139
11/10/92	28	8950.51	319.66	4837.02 63.5%	9.3	118.74 SURPLUS 1.3%	9825.66	99
12/11/92	32	11750.00	367.19	5978.78 59.8%	11.1	(12.35 SHORTAGE 0.1%)	8966.42	71
16/02/93	14	10071.78	719.41	5637.10 65.8%	9.4	80.87 SURPLUS 0.8%	10193.07	49
TOTALS 168		61999.21	369.04	33585.12 63.7%	61.2	943.47 SURPLUS 1.5%		

Average weekly Takings including VAT	:	2583.30
Average weekly Takings excluding VAT	:	2198.55
Average weekly Barrelage	:	2.5

PURCHASE BARRELAGE

Item Code	Description	Size	Cost Price	Quantity per Barrel	--- Purchase Barrelage ---	
					Current Period	Year to Date from 02/02/93
<u>CASK BEER</u>						
40100	BEST MILD	GAL	2.65	36.0	0.31	0.31
40280	BEST BITTER	GAL	2.96	36.0	1.22	1.22
					1.53	1.53
<u>KEG BEER</u>						
51100	CASTLEMAINE XXXX	GAL	3.76	36.0	2.75	2.75
51101	CASTLEMAINE FOC	GAL	0.00	36.0	0.61	0.61
51210	FOSTERS	GAL	3.65	36.0	4.28	4.28
51215	FOSTERS	GAL	4.75	36.0	0.31	0.31
51450	FOSTERS	GAL	4.55	36.0	1.53	1.53
52840	TUBORG GOLD	GAL	4.48	36.0	0.31	0.31
56110	GUINNESS	GAL	4.38	36.0	0.61	0.61
					10.39	10.39
<u>PACKAGED BEER</u>						
61101	GUINNESS	275	4.28	48.0	0.04	0.04
61211	MANNS BROWN	275	3.33	48.0	0.10	0.10
62200	CARLS SPEC BREW	275	6.36	48.0	0.04	0.04
62381	HOLSTEN PILS	275	6.17	48.0	0.63	0.63
62401	KALIBER	275	2.79	48.0	0.08	0.08
62601	SKOL SPECIAL	330	5.22	41.3	0.29	0.29
63401	GROLSCH	450	9.20	30.0	0.13	0.13
64091	BECKS BIER	NRB 275	6.29	48.0	0.54	0.54
64125	BUDWEISER	NRB 330	7.00	41.3	1.21	1.21
64759	RED STRIPE	NRB 275	6.99	48.0	0.13	0.13
64861	SCHOFFERHOFR	NRB 500	10.14	27.3	0.33	0.33
64901	SOL	NRB 355	8.36	38.4	0.16	0.16
67511	BREAKER	CAN 440	9.07	31.0	0.19	0.19
					3.88	3.88
<u>CIDER</u>						
71340	STRONGBOW	GAL	3.96	36.0	0.61	0.61
71440	WOODPECKER	GAL	3.76	36.0	0.31	0.31
72305	DIAMOND WHT FOC	NRB 275	0.00	48.0	0.38	0.38
72401	GAYMERS K	NRB 275	9.00	48.0	0.25	0.25
73100	BABYCHAM	113	4.94	120.0	0.02	0.02
					1.56	1.56
<u>TOTALS</u>					17.35	17.35