

BRANCH - BULL &amp; BUSH SHEFFIELD

30/03/04 - 17/05/04

DAYS

48

Section	Days Stock	Ratio % Cost Selling	GP %	Sales at Cost Price	Estimated Takings	Closing Stock	Value of Purchases	Value of Credits
SPIRITS	54	9.1 9.9	73.5	618.91	2748.04	700.51	689.53	1.75
FORTIFIED WINES	156	0.2 0.3	77.5	14.68	76.75	47.63	20.03	1.12
TABLE WINES	42	10.3 7.6	60.7	698.50	2090.18	605.23	672.88	4.52
DRAUGHT BEER OWN	12	15.1 19.4	77.6	1023.78	5365.44	246.45	727.21	8.94
DRAUGHT BEER OTHERS	9	45.2 44.3	70.7	3060.89	12258.40	575.74	2271.96	44.55
PACKAGED BEER	43	3.4 2.8	65.7	227.56	778.86	205.64	170.68	.
PACKAGED CIDER	***	.	59.0	1.57	4.50	18.59	.	.
MINERALS	20	10.7 13.4	77.0	725.63	3707.88	308.78	534.43	5.64
TOBACCO	91	3.1 1.1	14.0	212.73	290.69	404.98	233.15	0.07
CRISPS, NUTS ETC	17	2.4 1.2	43.7	165.25	344.70	57.64	137.42	.
SUNDRIES	.	.	.	.	.	.	.	.
CONTAINERS	147	0.4 .	.	23.73	.	72.53	26.16	29.76
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TOTALS	23	100.0 100.0	71.2	6773.23	27665.44	3243.72	5483.45	96.35

0.2 %

PLUS ADJUSTMENTS

41.20

2.4 %

LESS ALLOWANCES

645.28

ESTIMATED TAKINGS INCL VAT 27061.36

ESTIMATED TAKINGS EXCL VAT 23030.94

SALES AT COST EXCL VAT 6773.23

70.6 % ESTIMATED GROSS PROFIT EXCL VAT 16257.71

ACTUAL TAKINGS EXCL VAT 22586.14

SALES AT COST EXCL VAT 6773.23

70.0 % ACTUAL GROSS PROFIT EXCL VAT 15812.91

ACTUAL TAKINGS INCL VAT 26538.72

ESTIMATED TAKINGS INCL VAT 27061.36

2.0 % NET RESULT SHORTAGE 522.64

TOTAL SURPLUS .

TOTAL SHORTAGE 522.64

BRANCH - DEWDROP INN HULL

23/03/04 - 10/05/04

DAYS

48

Section	Days Stock	Ratio %		GP %	Sales at Cost Price	Estimated Takings	Closing Stock	Value of Purchases	Value of Credits
SPIRITS	148	3.6	4.4	75.6	259.89	1253.76	803.28	256.58	.
FORTIFIED WINES	142	0.4	0.5	78.6	27.12	148.95	80.02	18.51	.
TABLE WINES	37	19.4	13.6	57.4	1398.31	3858.95	1085.58	1536.91	2.01
DRAUGHT BEER OWN	11	10.7	13.3	76.1	766.72	3771.96	181.69	792.00	41.86
DRAUGHT BEER OTHERS	10	48.1	47.5	69.9	3459.98	13502.88	741.70	3492.79	.
PACKAGED BEER	50	3.6	2.9	63.5	256.63	825.45	268.42	171.68	.
PACKAGED CIDER	***	0.1	0.1	67.1	4.53	16.20	39.79	9.94	.
MINERALS	27	11.4	16.1	79.0	817.92	4568.00	458.79	917.73	0.70
TOBACCO	127	0.8	0.3	12.5	58.47	78.49	154.54	71.60	.
CRISPS, NUTS ETC	27	2.5	1.5	50.5	177.31	421.18	100.45	170.06	.
SUNDRIES	.	.	.	.	.	.	.	.	.
CONTAINERS	***	-0.4	.	.	-28.32	.	86.44	40.17	34.01
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<b>TOTALS</b>	<b>27</b>	<b>100.0</b>	<b>100.0</b>	<b>70.3</b>	<b>7198.56</b>	<b>28445.82</b>	<b>4000.70</b>	<b>7477.97</b>	<b>78.58</b>

0.0 %

PLUS ADJUSTMENTS

12.22

2.5 %

LESS ALLOWANCES

693.91

ESTIMATED TAKINGS INCL VAT 27764.13

ESTIMATED TAKINGS EXCL VAT 23629.05

SALES AT COST EXCL VAT 7198.56

69.5 % ESTIMATED GROSS PROFIT EXCL VAT 16430.49

ACTUAL TAKINGS EXCL VAT 23962.35

SALES AT COST EXCL VAT 7198.56

70.0 % ACTUAL GROSS PROFIT EXCL VAT 16763.79

ACTUAL TAKINGS INCL VAT 28155.76

ESTIMATED TAKINGS INCL VAT 27764.13

1.4 % NET RESULT SURPLUS 391.63

TOTAL SURPLUS 391.63

TOTAL SHORTAGE .

BRANCH - DOG &amp; DUCK LEEDS

22/03/04 - 20/05/04

DAYS

59

Section	Days Stock	Ratio %		GP %	Sales at Cost Price	Estimated Takings	Closing Stock	Value of Purchases	Value of Credits
SPIRITS	104	4.1	4.9	75.6	474.42	2282.66	838.44	511.02	.
FORTIFIED WINES	213	0.2	0.2	79.6	18.33	105.34	98.85	50.17	.
TABLE WINES	39	23.2	15.6	56.3	2703.22	7268.00	1660.54	3142.08	14.94
DRAUGHT BEER OWN	10	9.9	12.3	76.4	1150.63	5732.50	182.95	1181.62	28.13
DRAUGHT BEER OTHERS	10	41.2	42.5	71.5	4794.13	19755.60	814.59	4706.74	3.93
PACKAGED BEER	29	4.5	4.2	68.0	526.96	1937.38	263.18	464.80	.
PACKAGED CIDER	.	.	.	71.4	4.47	18.36	14.09	.	.
MINERALS	13	13.9	18.8	78.2	1619.66	8745.94	356.07	1463.62	.
TOBACCO	64	1.0	0.3	14.4	116.76	160.26	151.54	95.90	.
CRISPS, NUTS ETC	14	1.9	1.0	46.7	217.93	480.24	82.71	244.20	.
SUNDRIES	.	.	.	.	.	.	.	.	.
CONTAINERS	***	0.1	.	.	8.21	.	67.42	59.40	70.20
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<b>TOTALS</b>	<b>23</b>	<b>100.0</b>	<b>100.0</b>	<b>70.6</b>	<b>11634.72</b>	<b>46486.28</b>	<b>4530.38</b>	<b>11919.55</b>	<b>117.20</b>

1.9 %

2.8 %

PLUS ADJUSTMENTS

868.85

LESS ALLOWANCES

1287.26

ESTIMATED TAKINGS

INCL VAT

46067.87

ESTIMATED TAKINGS

EXCL VAT

39206.70

SALES AT COST

EXCL VAT

11634.72

70.3 %

ESTIMATED GROSS PROFIT

EXCL VAT

27571.98

ACTUAL TAKINGS

EXCL VAT

39058.00

SALES AT COST

EXCL VAT

11634.72

70.2 %

ACTUAL GROSS PROFIT

EXCL VAT

27423.28

ACTUAL TAKINGS

INCL VAT

45893.15

ESTIMATED TAKINGS

INCL VAT

46067.87

0.4 %

NET RESULT SHORTAGE

174.72

TOTAL SURPLUS

38.71

TOTAL SHORTAGE

213.43

BRANCH - DUN COW DARLINGTON

06/04/04 - 20/05/04

DAYS

44

Section	Days Stock	Ratio % Cost Selling	GP %	Sales at Cost Price	Estimated Takings	Closing Stock	Value of Purchases	Value of Credits
SPIRITS	74	4.2 4.9	72.7	496.02	2135.95	830.90	478.98	.
FORTIFIED WINES	188	0.2 0.2	75.6	19.53	94.22	83.46	25.96	.
TABLE WINES	9	9.4 6.7	55.0	1115.56	2913.08	229.69	937.44	1.79
DRAUGHT BEER OWN	17	11.8 16.0	76.5	1393.73	6970.72	546.37	1285.70	.
DRAUGHT BEER OTHERS	15	59.0 56.1	66.4	6969.86	24359.76	2429.97	5811.52	59.53
PACKAGED BEER	34	5.3 4.6	63.4	624.30	2003.90	483.28	456.46	.
PACKAGED CIDER	.	.	.	.	.	24.88	.	.
MINERALS	22	6.7 9.6	77.7	785.96	4149.97	386.47	698.25	.
TOBACCO	155	0.5 0.2	16.2	63.59	89.18	223.56	64.80	.
CRISPS, NUTS ETC	13	2.8 1.7	44.9	336.31	717.62	98.74	370.68	.
SUNDRIES	.	.	.	.	.	.	.	.
CONTAINERS	***	0.1	.	6.59	.	64.61	62.69	64.59
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TOTALS	20	100.0 100.0	68.0	11811.45	43434.40	5401.93	10192.48	125.91

0.0 %

PLUS ADJUSTMENTS

1.4 %

LESS ALLOWANCES

586.72

ESTIMATED TAKINGS INCL VAT 42847.68

ESTIMATED TAKINGS EXCL VAT 36466.11

SALES AT COST EXCL VAT 11811.45

67.6 % ESTIMATED GROSS PROFIT EXCL VAT 24654.66

ACTUAL TAKINGS EXCL VAT 36886.14

SALES AT COST EXCL VAT 11811.45

68.0 % ACTUAL GROSS PROFIT EXCL VAT 25074.69

ACTUAL TAKINGS INCL VAT 43341.21

ESTIMATED TAKINGS INCL VAT 42847.68

1.1 % NET RESULT SURPLUS 493.53

TOTAL SURPLUS 493.53

TOTAL SHORTAGE .

BRANCH - GEORGE INN DONCASTER

25/03/04 - 24/05/04

DAYS

60

Section	Days Stock	Ratio % Cost Selling	GP %	Sales at Cost Price	Estimated Takings	Closing Stock	Value of Purchases	Value of Credits
SPIRITS	37	7.4 8.5	74.7	2395.62	11104.92	1376.33	2327.73	.
FORTIFIED WINES	105	0.3 0.4	78.7	94.15	520.34	161.73	102.41	.
TABLE WINES	21	15.3 11.1	59.8	4942.09	14462.92	1860.86	4863.55	.
DRAUGHT BEER OWN	6	7.1 8.8	76.3	2305.24	11424.00	245.46	2282.28	.
DRAUGHT BEER OTHERS	7	46.5 46.8	71.1	15031.04	61085.24	1794.75	14946.55	48.51
PACKAGED BEER	20	11.1 9.9	67.4	3579.21	12893.25	1133.62	3737.16	.
PACKAGED CIDER	87	0.1 0.1	67.0	32.26	114.97	62.03	30.96	.
MINERALS	20	8.0 12.5	81.4	2589.90	16343.87	978.66	2804.49	9.02
TOBACCO	91	0.9 0.3	16.6	289.83	408.44	334.34	267.25	.
CRISPS, NUTS ETC	10	3.3 1.6	40.7	1065.74	2113.16	208.64	1015.16	.
SUNDRIES	.	.	.	.	.	.	.	.
CONTAINERS	***	0.1	.	22.15	.	149.96	205.92	197.80
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TOTALS	15	100.0 100.0	70.9	32347.23	130471.11	8306.38	32583.46	255.33

0.0 %

PLUS ADJUSTMENTS

1.1 %

LESS ALLOWANCES

1450.02

ESTIMATED TAKINGS INCL VAT 129021.09

ESTIMATED TAKINGS EXCL VAT 109805.18

SALES AT COST EXCL VAT 32347.23

70.5 % ESTIMATED GROSS PROFIT EXCL VAT 77457.95

ACTUAL TAKINGS EXCL VAT 111324.22

SALES AT COST EXCL VAT 32347.23

70.9 % ACTUAL GROSS PROFIT EXCL VAT 78976.99

ACTUAL TAKINGS INCL VAT 130805.96

ESTIMATED TAKINGS INCL VAT 129021.09

1.4 % NET RESULT SURPLUS 1784.87

TOTAL SURPLUS 1784.87

TOTAL SHORTAGE .

BRANCH - KINGS ARMS MANCHESTER

06/04/04 - 24/05/04

DAYS

48

Section	Days Stock	Ratio % Cost	Selling	GP %	Sales at Cost Price	Estimated Takings	Closing Stock	Value of Purchases	Value of Credits
SPIRITS	64	6.8	8.0	74.1	622.13	2823.98	827.50	718.28	.
FORTIFIED WINES	295	0.2	0.3	79.1	21.47	120.52	131.93	48.79	.
TABLE WINES	28	15.2	11.9	61.1	1395.73	4215.24	815.96	1732.97	.
DRAUGHT BEER OWN	21	6.8	9.2	77.5	623.26	3257.69	270.61	447.47	.
DRAUGHT BEER OTHERS	13	52.7	49.8	67.7	4839.00	17588.64	1291.16	3204.64	64.98
PACKAGED BEER	29	5.8	5.4	66.9	534.03	1896.82	319.24	211.04	.
PACKAGED CIDER	.	.	.	.	.	.	.	.	.
MINERALS	33	8.7	13.5	80.2	801.14	4751.56	551.12	456.43	.
TOBACCO	246	0.6	0.3	29.0	57.33	94.91	293.63	168.25	.
CRISPS, NUTS ETC	22	2.5	1.6	51.9	228.40	557.70	107.02	246.74	.
SUNDRIES	.	.	.	.	.	.	.	.	.
CONTAINERS	107	0.6	.	.	57.84	.	128.67	75.84	92.64
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<b>TOTALS</b>	<b>25</b>	<b>100.0</b>	<b>100.0</b>	<b>69.4</b>	<b>9180.33</b>	<b>35307.06</b>	<b>4736.84</b>	<b>7310.45</b>	<b>157.62</b>

0.0 %

PLUS ADJUSTMENTS

16.24

3.8 %

LESS ALLOWANCES

1296.50

ESTIMATED TAKINGS

INCL VAT

34026.80

ESTIMATED TAKINGS

EXCL VAT

28958.98

SALES AT COST

EXCL VAT

9180.33

68.3 %

ESTIMATED GROSS PROFIT

EXCL VAT

19778.65

ACTUAL TAKINGS

EXCL VAT

29044.28

SALES AT COST

EXCL VAT

9180.33

68.4 %

ACTUAL GROSS PROFIT

EXCL VAT

19863.95

ACTUAL TAKINGS

INCL VAT

34127.03

ESTIMATED TAKINGS

INCL VAT

34026.80

0.3 %

NET RESULT

SURPLUS

100.23

TOTAL SURPLUS

100.23

TOTAL SHORTAGE

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GROUP - Demo

Section	Days Stock	Ratio %		GP %	Sales at Cost Price	Estimated Takings	Closing Stock	Value of Purchases	Value of Credits
SPIRITS	61	6.2	7.2	74.4	4866.99	22349.31	5376.96	4982.12	1.75
FORTIFIED WINES	160	0.2	0.3	78.5	195.28	1066.12	603.62	265.87	1.12
TABLE WINES	27	15.5	11.2	58.6	12253.41	34808.37	6257.86	12885.83	23.26
DRAUGHT BEER OWN	12	9.2	11.7	76.6	7263.36	36522.31	1673.53	6716.28	78.93
DRAUGHT BEER OTHERS	10	48.3	47.6	69.8	38154.90	148550.52	7647.91	34434.20	221.50
PACKAGED BEER	27	7.3	6.5	66.8	5748.69	20335.66	2673.38	5211.82	.
PACKAGED CIDER	190	0.1	.	67.3	42.83	154.03	159.38	40.90	.
MINERALS	21	9.3	13.6	79.6	7340.21	42267.22	3039.89	6874.95	15.36
TOBACCO	109	1.0	0.4	16.4	798.71	1121.97	1562.59	900.95	0.07
CRISPS, NUTS ETC	14	2.8	1.5	44.5	2190.94	4634.60	655.20	2184.26	.
SUNDRIES	.	.	.	.	.	.	.	.	.
CONTAINERS	***	0.1	.	.	90.20	.	569.63	470.18	489.00
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<b>TOTALS</b>	<b>20</b>	<b>100.0</b>	<b>100.0</b>	<b>70.3</b>	<b>78945.52</b>	<b>311810.11</b>	<b>30219.95</b>	<b>74967.36</b>	<b>830.99</b>

0.3 %

PLUS ADJUSTMENTS

938.51

1.9 %

LESS ALLOWANCES

5959.69

ESTIMATED TAKINGS INCL VAT 306788.93

ESTIMATED TAKINGS EXCL VAT 261096.96

SALES AT COST EXCL VAT 78945.52

69.8 % ESTIMATED GROSS PROFIT EXCL VAT 182151.44

ACTUAL TAKINGS EXCL VAT 262861.13

SALES AT COST EXCL VAT 78945.52

70.0 % ACTUAL GROSS PROFIT EXCL VAT 183915.61

ACTUAL TAKINGS INCL VAT 308861.83

ESTIMATED TAKINGS INCL VAT 306788.93

0.7 % NET RESULT SURPLUS 2072.90

TOTAL SURPLUS 2808.97

TOTAL SHORTAGE 736.07