

Value of Opening Stock	9654.64
+ Purchases	15145.38
- Returns	152.14

	24647.87
- Closing Stock	9542.03

= Cost of Sales	15105.84

Sales	46197.20
Sales Ex Vat	37558.70
Profit	22452.86
Actual Gross Profit %	59.78
Gross Profit % Before Free Stock	59.29

Free Stock @ Cost	

Tuborg Keg 50 Ltr	186.00

Total Free Stock	186.00
Adjustments @ Cost	

Comp Drinks	208.24
Staff Drinks	149.15
Waste and Spillage	132.72

Total Adjustments	490.11