

# Sample Food Stock Anytown, Anywhere

07/05/13 to 24/05/13 17 days

STOCK AUDIT  
by

# TSL

THE STOCKTAKERS LIMITED

LICENSED & CATERING TRADE  
STOCK AUDITORS & VALUERS

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**FOOD TRADING ACCOUNT**

<u>Analysis of PURCHASES</u>		OPENING STOCK 07/05/13	1534.51
Brakes Dry	367.26	PURCHASES	945.27
A&M Veg Suppliers	233.03		
The Catering Butcher	201.17		
Westport Foods	102.47		2479.78
Petty Cash	41.34		
		CREDITS	8.93
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	945.27		2470.85
<u>Analysis of CREDITS</u>		CLOSING STOCK 24/05/13	1630.09
Petty Cash	8.93		
	<hr/>	CONSUMPTION AT COST	840.76
	8.93		
		TAKINGS (incl VAT)	1325.78
		less VAT @ 20.0%	220.96
			<hr/>
			1104.82
		CONSUMPTION AT COST	840.76
			<hr/>
		<b>23.90% GROSS PROFIT</b>	<b>264.06</b>
			<hr/>
		Target GP 25.0%	
		SHORTAGE (at retail incl. VAT)	-19.44
		STOCKHOLDING	33 days

<u>YEAR to DATE FROM 07/01/13</u>			
TAKINGS Incl VAT	13673.58		
TAKINGS Excl VAT	11394.66		
GROSS PROFIT	4777.79	41.9%	

Description	Size	Cost Price	Closing Stock	Valuation at Cost
<u>MEAT &amp; POULTRY</u>				
BACON		KGS 4.630	2.5	11.58
BEEF SIRLOIN	8 OZ	EAC 3.750	5.0	18.75
BEEF TOPSIDE		KGS 7.490	1.0	7.49
BEEFBURGERS	X 24	BOX 9.490	1.0	9.49
CHICKEN FILLET	8 OZ	EAC 1.250	27.0	33.75
HAM		KGS 4.490	4.0	17.96
PORK LEG		KGS 3.990	2.5	9.98
SAUSAGES		KGS 3.950	1.5	5.93
				114.92
<u>FISH</u>				
COD FILLETS		BOX 28.990	1.0	28.99
PRAWNS	2.27 KG	BAG 13.990	2.3	32.18
SCAMPI		BAG 4.290	15.0	64.35
				125.52
<u>DAIRY PRODUCE</u>				
BREAD BAPS		EAC 0.150	15.0	2.25
BREAD LOAVES		EAC 1.250	4.5	5.63
BUTTER	250 G	EAC 1.290	21.0	27.09
BUTTER PORTIONS X100		100 5.470	6.0	32.82
CHEESE CHEDDAR		KGS 6.290	3.9	24.53
CREAM WHIPPING		LTR 3.790	16.0	60.64
EGGS		DOZ 2.290	2.0	4.58
LARD		10K 16.750	0.5	8.38
				165.91
<u>DESSERTS &amp; ICE-CREAM</u>				
CHOCOLATE FUDGE CAKE	X 16	EAC 6.700	1.3	8.71
CREME BRULEE		X12 18.290	0.8	14.63
ICE CREAM	4 L	TUB 3.880	1.6	6.21
ROULARDE		EAC 11.490	1.0	11.49
STICKY TOFFEE		X12 15.140	1.2	18.17
				59.21
<u>FROZEN FOOD</u>				
FRUITS OF FOREST		KGS 2.960	1.0	2.96
NUT ROAST		X12 12.270	1.9	23.31
ONION RINGS		BAG 1.000	1.0	1.00
PASTRY OVALS	X 96	BOX 17.220	0.9	15.50
PEAS	2.5 KG	BAG 3.120	0.8	2.50
				45.27

Description	Size	Cost Price	Closing Stock	Valuation at Cost
<u>DRY GOODS</u>				
BAKED BEANS	415	0.750	5.0	3.75
BOUILLON	KGS	8.680	9.0	78.12
BRANDY SAUCE	LTR	2.400	2.0	4.80
CHOCOLATE MIX	KGS	8.910	1.0	8.91
COFFEE INSTANT	750	16.490	1.6	26.38
COUS COUS	KGS	1.620	2.0	3.24
GARLIC PUREE	500	3.550	1.0	3.55
GRAVY GRANULES	BOX	6.990	4.1	28.66
HERBS SPICES VARIOUS	TUB	8.830	8.0	70.64
MINT CRISPS	BOX	8.540	2.0	17.08
NACHOS X 14 PKT	BOX	22.940	0.5	11.47
OIL VEGETABLE 20 L	TUB	19.250	1.0	19.25
PEPPER GROUND WHITE	TUB	16.100	0.5	8.05
PEPPERCORNS BLACK CRACKED	TUB	23.230	2.0	46.46
RICE BASMATI 3 KG	BAG	18.500	1.4	25.90
SACHETS BRANSTON PICKLE	200	35.910	1.6	57.46
SACHETS HORSERADDISH	200	12.500	1.0	12.50
SALT SEA MALDON	BOX	3.940	1.0	3.94
SALT TABLE 6 KG	TUB	3.140	0.2	0.63
SAUCE SACHETS	200	4.350	3.0	13.05
STUFFING MIX	BAG	4.750	1.1	5.23
SUGAR CUBE	BOX	3.690	5.5	20.30
TEA BAGS 1100	BAG	17.550	0.1	1.76
TOMATO PUREE TUBE	EAC	1.030	8.0	8.24
TOMATOES A10	TIN	4.630	6.0	27.78
TUNA CHUNKS 185 G	TIN	1.630	66.0	107.58
				614.71
<u>BOTTLES &amp; JARS</u>				
BURGER RELISH	2.2	5.670	0.8	4.54
CRANBERRY SAUCE 2.5 KG	TUB	7.250	0.9	6.53
DESERT SAUCES 500 G	BOT	1.630	7.5	12.23
HONEY CLEAR	680	4.900	5.0	24.50
MAYONNAISE 5 L	TUB	10.780	1.5	16.17
MUSTARD FRENCH	HGL	10.150	1.2	12.18
SALSA	HGL	8.450	0.3	2.54
SEAFOOD SAUCE	2.2	12.170	1.5	18.26
TARTARE SAUCE	HGL	10.120	2.8	28.34
TOMATO KETCHUP	HGL	2.990	3.2	9.57
VINEGAR BALSAMIC	BOT	1.350	6.0	8.10
VINEGAR MALT 5 L	TUB	2.260	0.9	2.03
WHITE WINE VINEGAR	5LT	5.600	1.0	5.60
WORCHESTER SAUCE	4LT	16.040	4.0	64.16
				214.72
<u>FRUIT &amp; VEGETABLES</u>				
BROCCOLLI	HED	0.590	5.0	2.95
CARROTS	KGS	0.690	3.0	2.07
CAULIFLOWER	EAC	0.990	5.0	4.95
CUCUMBER	EAC	0.790	4.0	3.16
LEMONS	EAC	0.280	11.0	3.08
MUSHROOMS BUTTON	BOX	6.570	2.0	13.14
MUSHROOMS FLAT	BOX	3.330	0.8	2.66

Description	Size	Cost Price	Closing Stock	Valuation at Cost
<u>FRUIT &amp; VEGETABLES Contd.</u>				
ONIONS	KGS	0.650	6.0	3.90
ONIONS RED	KGS	0.750	2.0	1.50
PEPPERS	EAC	0.450	3.0	1.35
POTATOES JACKET	BOX	18.250	1.0	18.25
POTATOES WARE 25 KG	BAG	14.900	2.8	41.72
SALAD MIXED LEAFS	100	0.890	7.0	6.23
TOMATOES CHERRY	PUN	0.990	6.0	5.94
VEGETABLES CASH VALUE	VAL	1.000	10.5	10.50
				121.40
<u>LIQUOR &amp; SUNDRIES</u>				
MADE BOLOGNAISE SAUCE	POR	0.900	7.0	6.30
MADE BURGERS	EAC	1.500	4.0	6.00
MADE MEALS CHILLI	EAC	1.900	25.0	47.50
MADE PIES VARIOUS	EAC	2.100	42.0	88.20
WINE	10L	18.570	1.1	20.43
				168.43
<b>TOTAL STOCK ON HAND AT COST</b>				<b>1630.09</b>

Stock Date	No of Days	Takings Incl. VAT	Av. Daily Takings	Gross Profit	GP% After Allowances	Stock on Hand	Days Stock	
23/09/09	29	3809.95	131.38	1345.44	40.6%	40.6%	1719.11	25
28/10/09	35	5115.76	146.16	1797.94	40.4%	40.4%	1669.38	22
25/11/09	28	4872.60	174.02	2006.31	47.4%	47.4%	1728.63	22
02/01/10	38	11092.82	291.92	5218.49	54.1%	54.1%	1547.03	13
27/01/10	25	2716.41	108.66	437.83	18.9%	18.9%	1572.03	21
24/02/10	28	4159.43	148.55	1791.61	50.6%	50.6%	1509.42	24
24/03/10	28	4511.20	161.11	1198.67	31.2%	31.2%	1704.10	18
28/04/10	35	5103.81	145.82	1782.91	41.0%	41.1%	1540.38	21
25/05/10	27	2978.60	110.32	881.84	34.8%	34.8%	1454.87	24
22/06/10	28	3124.36	111.58	1129.25	42.5%	42.5%	1544.00	28
27/07/10	35	3663.75	104.68	991.40	31.8%	31.8%	1555.98	26
25/08/10	29	3507.15	120.94	1469.50	49.2%	49.2%	1595.99	31
22/09/10	28	2703.52	96.55	838.34	36.4%	36.4%	1756.93	34
03/11/10	42	5894.58	140.35	2540.87	50.6%	50.7%	1530.30	26
08/12/10	35	5017.60	143.36	2135.33	50.0%	50.0%	2227.11	37
10/01/11	33	9476.59	287.17	4460.90	55.3%	55.3%	1770.45	16
02/02/11	23	2949.69	128.25	1088.14	44.3%	44.3%	1568.59	26
02/03/11	28	4284.44	153.02	1487.33	41.7%	43.0%	1708.27	23
08/04/11	37	4670.80	126.24	1629.35	41.9%	41.9%	1432.55	23
09/05/11	31	3481.45	112.30	1460.93	50.4%	50.4%	1400.40	30
07/06/11	29	3845.57	132.61	1527.80	47.7%	47.7%	1378.11	24
06/07/11	29	3492.50	120.43	1198.55	41.2%	41.2%	1295.83	22
03/08/11	28	4183.25	149.40	1803.60	51.7%	51.7%	1309.48	22
06/09/11	34	4176.10	122.83	1566.29	45.0%	45.0%	1201.35	21
05/10/11	29	3537.16	121.97	1470.79	49.9%	49.9%	1384.59	27
07/11/11	33	4257.64	129.02	1552.54	43.8%	43.8%	1412.25	23
05/12/11	28	3960.22	141.44	1729.79	52.4%	52.4%	2312.13	41
09/01/12	35	8691.10	248.32	3632.19	50.2%	50.2%	1697.37	16
07/02/12	29	2671.15	92.11	1034.71	46.5%	46.5%	1702.77	41
06/03/12	28	2860.10	102.15	1167.22	49.0%	49.0%	1763.76	41
09/04/12	34	4524.17	133.06	1895.12	50.3%	50.3%	1472.12	27
02/05/12	23	2796.32	121.58	1178.31	50.6%	50.6%	1665.71	33
06/06/12	35	3368.00	96.23	1417.98	50.5%	50.5%	2028.75	51
04/07/12	28	3100.30	110.73	1201.68	46.5%	46.5%	1715.81	35
03/08/12	30	3359.20	111.97	1186.55	42.4%	42.4%	1520.36	28
05/09/12	33	3239.10	98.15	1049.07	38.9%	38.9%	1498.09	30
09/10/12	34	3510.79	103.26	1686.47	57.6%	57.6%	1495.08	41
05/11/12	27	2280.30	84.46	829.60	43.7%	43.7%	1744.75	44
05/12/12	30	2281.41	76.05	890.69	46.8%	46.9%	1822.07	54
07/01/13	33	6252.88	189.48	2789.74	53.5%	53.5%	1575.71	21
16/01/13	9	306.65	34.07	-101.21	-39.6%	-24.0%	1788.71	45
30/01/13	14	1436.76	102.63	633.29	52.9%	52.9%	1644.30	41
26/02/13	27	3099.03	114.78	1327.99	51.4%	51.4%	1707.87	37
28/03/13	30	3347.69	111.59	1115.71	40.0%	40.0%	1539.65	28
07/05/13	40	4157.67	103.94	1537.95	44.4%	48.0%	1534.51	32
24/05/13	17	1325.78	77.99	264.06	23.9%	23.9%	1630.09	33
<b>TOTALS</b>	<b>368</b>	<b>183195.35</b>	<b>133.91</b>	<b>71278.86</b>	<b>46.1%</b>			

Average weekly Takings including VAT	:	937.40
Average weekly Takings excluding VAT	:	790.58

DELIVERY SUMMARY

Supplier Name	Delivery Date	Delivery Ref	Purchases at Cost	Credits at Cost	Total at Cost
A&M Veg Suppliers	10/05/13	7508	58.02		58.02
	14/05/13	7668	15.86		15.86
	16/05/13	7764	38.54		38.54
	18/05/13	7869	39.14		39.14
	23/05/13	8047	81.47		81.47
			233.03		233.03
Brakes Dry	08/05/13	6231	367.26		367.26
			367.26		367.26
The Catering Butcher	03/04/13	NONE	43.89		43.89
	11/05/13	1029	56.35		56.35
	15/05/13	1298	37.08		37.08
	16/05/13	1386	41.59		41.59
	18/05/13	1626	22.26		22.26
			201.17		201.17
Petty Cash	09/05/13	NONE		8.93	-8.93
	11/05/13	NONE	22.54		22.54
	18/05/13	NONE	18.80		18.80
			41.34	8.93	32.41
Westport Foods	09/05/13	2698	102.47		102.47
			102.47		102.47
			945.27	8.93	936.34
TOTALS					