



- \* All figures shown ex vat as vat is not a tax on the business i.e. account for Vat charged and offset by input credit any Vat suffered (see separate slide)
- \* Profit measured in 2 stages to determine Gross Margin
- \* Margin of a Workshop typically 55%.
- \* Margin of Parts Sales typically 25%
- \* Margin on Vehicle Sales "normally" 9% (depends on mix of sales, new v trade ins, and quality of trade in deals - standing values v final sale price.
- \* Margin on forecourt sales 8% and on shop 30%
- \* Indirect overheads require monitoring by comparison with budgets / prior periods and correcting adverse trends early.