

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

From 18/06/2024 to 30/09/2024

OPERATING MONTH 4



NOTES TO PCS REPORTS

Introduction of VAT

On 1/9/24, we had to introduce VAT accounting as we had reached the annual threshold sales level of £90k. Since we didn't change our prices, there's an immediate negative impact on reported sales, as the VAT element is always excluded (its money that's owed to HMRC and not ours). In this first month, VAT collected in this way reduced sales by £660. Since we can recover the VAT on supplier payments and some overheads (approx £520 on a like for like basis), the overall negative impact reduces to £140. All the sales reports by product now show net numbers (ex VAT) rather than the gross totals shown in earlier months.

Interpretation of results

The headline result is a monthly sales total of £7.7k and a gross profit of £1.8k ie 24% margin (or YTD £31.5k and £6.3k - 20% respectively)

With overheads of £1.0k, this means a monthly profit before tax of £1.0k (or YTD O/Hs of £1.8k and PBT of £4.4k)

September sales were - for the second month in a row - our worst ever (even if including VAT). We understand from the previous shop owner that these two months were usually the worst, so hopefully this declining trend will reverse in October.

Cash increased by over £3k to £44k due to the operating result, £500 in new shares and combined working capital changes

Creation of Community Benefit Society

The CBS accounts begin from 18/6/24 but are currently combined with those of the old limited company at the start of this pack so that cumulative results since November 2023 can be viewed.

EPOS data quality

	month	ytd
Slight deterioration in the month for data quality with the failure rate (sale item not matched with EPOS) currently standing at 1 in:	143	184
(representing a combination of scanning, set-up and operator errors)		

Inconsistencies between EPOS and Xero

All historic data corrections undertaken in Xero or in the EPOS/Xero interface

This means that the Xero reports (P&Ls) are more accurate than the EPOS ones

Most error corrections involve increasing costs which have been omitted from EPOS (eg Trevarthen and occasionally new or up-priced items)

For Trevarthen's only, and due to their bar coding system, any costs in EPOS are ignored and replaced by a fixed percentage - they should be zero anyway -

applied during the EPOS/Xero interface process (which in turn is based on the last Trevarthen stock/margin check)

As at 28/11/23, the actual Trevarthen margin based on sales and stock was 18%, whereas it's supposed to be a flat 25% according to the company

Sales data should be identical in the two systems, with any changes restricted to reallocation of categories

Within the Best/Worst selling items, all Trevarthen's products are grouped together, so their positioning is somewhat distorted in comparison with other individual items

Margin Errors

Over time, margins are likely to become overstated (but hopefully only to a small extent) due to unrecorded wastage (from a variety of sources)

and supplier price increases not picked up and entered into EPOS at the right time

To counteract this, we make a £100pm provision for general wastage which is then reconciled when a full stock take is undertaken

Wastage

All stock wastage is booked to cost of sales. Any staff consumption is booked to overheads with no impact on gross margins

Stock takes

Stock takes will remove such problems by - generally - transferring value from stock to COGS (and thus reducing margins)

General stock takes completed on:	03/11/2023	
	07/07/2024	
 Specific stock takes completed on:		
	12/11/2023 Takeaway Hot Drinks	22/11/2023 Trevarthen
	18/11/2023 Newspapers	23/11/2023 Spirits
	20/11/2023 Eggs	25/11/2023 Vapes
	 12/01/2024 Tremletts	30/04/2024 Blakes
	30/04/2024 Tremletts	31/05/2024 Tremletts
	30/04/2024 Roddas	31/05/2024 Bon Appetit
	30/04/2024 Trevarthen	

Year Todate Profit and Loss - Combined CBS and Ltd Company

Perranwell Community Stores Ltd

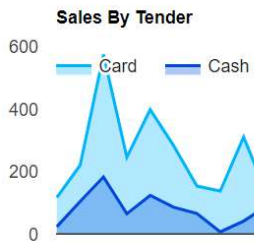
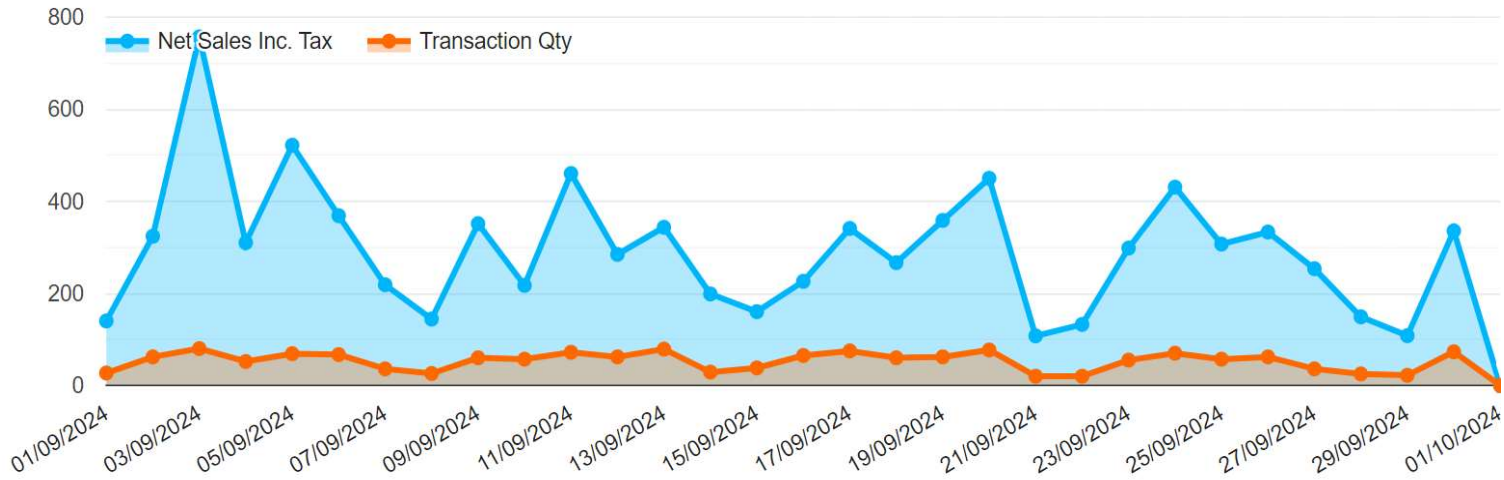
For the period 1/11/2023 to 30/09/2024

Account	Ltd Co 1/11/2023 to 17/06/2024	CBS 18/06/2024 to 30/09/2024	Combined 1/11/2023 to 30/09/2024
Turnover			
Other Revenue	239.00	0.00	239.00
Sales	72,390.99	31,507.87	103,898.86
Total Turnover	72,629.99	31,507.87	104,137.86
Cost of Sales			
Card Transaction fees	653.96	437.51	1,091.47
Cost of Goods Sold	53,997.90	22,683.16	76,681.06
Stock wastage	1,331.98	2,103.54	3,435.52
Total Cost of Sales	55,983.84	25,224.21	81,208.05
Gross Profit	16,646.15	6,283.66	22,929.81
<i>Gross margin</i>	23%	20%	22%
Administrative Costs			
Accounting S/W fees	576.36	260.68	837.04
Advertising & Marketing	28.70	0.00	28.70
Bank Fees	89.80	19.20	109.00
Charitable Donations	170.00	0.00	170.00
Cleaning & Decorating	381.86	0.00	381.86
Gifts for volunteers	276.02	0.00	276.02
Insurance	157.00	157.00	314.00
IT Software and Consumables	822.60	357.57	1,180.17
Legal Expenses	13.00	0.00	13.00
Light, Power, Heating	800.00	343.33	1,143.33
Miscellaneous equipment uncapitalised	2,110.69	99.99	2,210.68
Operating Lease Payments	82.00	160.00	242.00
Postage, Freight & Courier	162.00	37.80	199.80
Printing & Stationery	451.31	0.00	451.31
Professional fees	1,048.00	240.00	1,288.00
Shop consumables	191.28	(23.14)	168.14
Staff consumption	174.84	70.16	245.00
Staff Training	280.00	0.00	280.00
Telephone & Internet	70.75	122.64	193.39
Total Administrative Costs	7,886.21	1,845.23	9,731.44
Operating Profit	8,759.94	4,438.43	13,198.37
Profit on Ordinary Activities Before Taxation	8,759.94	4,438.43	13,198.37

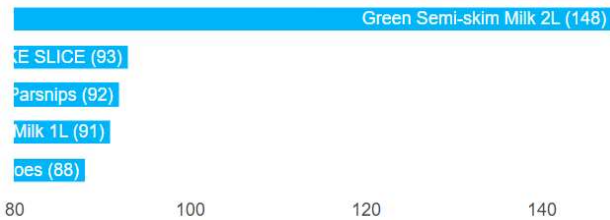
PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS
 From 18/06/2024 to 30/09/2024



HIGH LEVEL SALES ANALYSIS (source: EPOS)



Best Sellers



Baking Potatoes =88 Cake slice = 93

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 18/06/2024 to 30/09/2024

YEAR TODATE

PROFIT AND LOSS ACCOUNT - BY PRODUCT CATEGORY (source: Xero)

Account	1 Bakery and Bread	2 Beers, Wines, Spirits	3 Confectionery and Snacks	4 Groceries	5 Dairy	6 Soft Drinks	7 Frozen Products	8 Chilled Products	9 Fresh Produce	10 Tobacco and Vapes
Turnover										
Sales	4,468	4,336	3,834	4,170	2,934	1,857	1,280	2,488	1,068	2,009
Other revenue	0	0	0	0	0	0	0	0	0	0
Total Turnover	4,468	4,336	3,834	4,170	2,934	1,857	1,280	2,488	1,068	2,009
Cost of Sales										
Card Transaction fees	0	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	2,801	3,026	2,624	2,960	2,132	1,143	803	2,013	621	1,637
Stock wastage	239	34	18	46	35	15	1	68	73	0
Total Cost of Sales	3,039	3,060	2,642	3,007	2,167	1,158	804	2,081	693	1,637
Gross Profit	1,429	1,276	1,192	1,163	767	699	476	407	375	372
Gross Margin	32%	29%	31%	28%	26%	38%	37%	16%	35%	19%
Wastage	5.3%	0.8%	0.5%	1.1%	1.2%	0.8%	0.1%	2.7%	6.8%	0.0%
Administrative Costs										
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0
Bank Fees	0	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0	0
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0
Operating Lease Payments	0	0	0	0	0	0	0	0	0	0
Postage, Freight & Courier	0	0	0	0	0	0	0	0	0	0
Professional fees	0	0	0	0	0	0	0	0	0	0
Shop consumables	0	0	0	0	0	0	0	0	0	0
Staff consumption	0	0	0	0	0	0	0	0	0	0
Telephone & Internet	0	0	0	0	0	0	0	0	0	0
Total Administrative Costs	0	0	0	0	0	0	0	0	0	0
Operating Profit	1,429	1,276	1,192	1,163	767	699	476	407	375	372
Other Income										
Donations	0	0	0	0	0	0	0	0	0	0
Total Other Income	0	0	0	0	0	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	1,429	1,276	1,192	1,163	767	699	476	407	375	372
Profit after Taxation	1,429	1,276	1,192	1,163	767	699	476	407	375	372

Account	11 Household	12 Stationery	13 Tea&Coffee takeaway	14 Pet Food etc	15 Toiletries and Beauty	16 Newspapers	17 Unassigned	Total
Turnover								
Sales	1,067	456	201	361	228	630	120	31,508
Other revenue	0	0	0	0	0	0	0	0
Total Turnover	1,067	456	201	361	228	630	120	31,508
Cost of Sales								
Card Transaction fees	0	0	0	0	0	0	438	438
Cost of Goods Sold	727	286	84	277	147	630	772	22,683
Stock wastage	34	0	1	0	0	484	1,055	2,104
Total Cost of Sales	760	287	85	277	147	1,114	2,265	25,224
Gross Profit	306	169	116	84	82	(484)	(2,145)	6,284
Gross Margin	29%	37%	58%	23%	36%	-77%		20%
Wastage	3.2%	0.0%	0.3%	0.0%	0.0%	76.9%		6.7%
Administrative Costs								
Accounting S/W fees	0	0	0	0	0	0	261	261
Bank Fees	0	0	0	0	0	0	19	19
Insurance	0	0	0	0	0	0	157	157
IT Software and Consumables	0	0	0	0	0	0	358	358
Light, Power, Heating	0	0	0	0	0	0	343	343
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	100	100
Operating Lease Payments	0	0	0	0	0	0	160	160
Postage, Freight & Courier	0	0	0	0	0	0	38	38
Professional fees	0	0	0	0	0	0	240	240
Shop consumables	0	0	0	0	0	0	(23)	(23)
Staff consumption	0	0	67	0	0	0	3	70
Telephone & Internet	0	0	0	0	0	0	123	123
Total Administrative Costs	0	0	67	0	0	0	1,778	1,845
Operating Profit	306	169	49	84	82	(484)	(3,923)	4,438
Other Income								
Donations	0	0	0	0	0	0	0	0
Total Other Income	0	0	0	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	306	169	49	84	82	(484)	(3,923)	4,438
Profit after Taxation	306	169	49	84	82	(484)	(3,923)	4,438

Account	1 Youngs	2 Bookers	3 Suzy Stebbing	4 Roddas	5 Colin Carters	6 Local Donor	7 Trevarthen	8 Unknown	9 Blakes	10 B&M	11 GC Produce	12 Pryors	13 JJ & GDC Leach	14 Kneebone	15 Tremletts	16 Unassigned	Total
Turnover																	
Sales	16,020	3,682	1,528	2,938	945	315	1,966	639	1,995	201	350	71	139	51	630	39	31,508
Other revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	16,020	3,682	1,528	2,938	945	315	1,966	639	1,995	201	350	71	139	51	630	39	31,508
Cost of Sales																	
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	438	438
Cost of Goods Sold	12,035	2,478	741	2,143	534	2	1,637	372	1,596	54	214	0	118	35	630	94	22,683
Stock wastage	125	151	17	35	0	0	39	0	180	1	15	0	0	0	484	1,055	2,104
Total Cost of Sales	12,160	2,630	758	2,179	534	2	1,676	372	1,776	55	229	0	118	35	1,114	1,587	25,224
Gross Profit	3,860	1,052	770	760	410	313	290	266	219	146	120	71	21	16	(484)	(1,548)	6,284
Gross Margin	24%	29%	50%	26%	43%	100%	15%	42%	11%	73%	34%	100%	15%	32%	-77%		20%
Wastage	0.8%	4.1%	1.1%	1.2%	0.0%	0.0%	2.0%	0.0%	9.0%	0.3%	4.4%	0.0%	0.0%	0.2%	76.9%		6.7%
Administrative Costs																	
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	261	261
Bank Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19	19
Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	157	157
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	358	358
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	343	343
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100	100
Operating Lease Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160	160
Postage, Freight & Courier	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38
Professional fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	240	240
Shop consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(23)	(23)
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70	70
Telephone & Internet	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123	123
Total Administrative Costs	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,807	1,845
Operating Profit	3,823	1,052	770	760	410	313	290	266	219	146	120	71	21	16	(484)	(3,356)	4,438
Other Income																	
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	3,823	1,052	770	760	410	313	290	266	219	146	120	71	21	16	(484)	(3,356)	4,438
Profit after Taxation	3,823	1,052	770	760	410	313	290	266	219	146	120	71	21	16	(484)	(3,356)	4,438

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 01/9/2024 to 30/09/2024

CURRENT MONTH ONLY

PROFIT AND LOSS ACCOUNT - BY PRODUCT CATEGORY (source: Xero)

Account	1 Bakery and Bread	2 Groceries	3 Confectionery and Snacks	4 Dairy	5 Beers, Wines, Spirits	6 Pet Food etc	7 Fresh Produce	8 Chilled Products	9 Frozen Products	10 Tea&Coffee takeaway	11 Household
Turnover											
Sales	1,164	1,132	1,003	798	903	385	329	643	233	433	253
Other revenue	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	1,164	1,132	1,003	798	903	385	329	643	233	433	253
<i>Share of total sales</i>	<i>15%</i>	<i>15%</i>	<i>13%</i>	<i>10%</i>	<i>12%</i>	<i>5%</i>	<i>4%</i>	<i>8%</i>	<i>3%</i>	<i>6%</i>	<i>3%</i>
Cost of Sales											
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	702	807	741	578	707	260	202	520	161	363	185
Stock wastage	35	15	9	16	30	4	21	24	0	0	10
Total Cost of Sales	737	822	750	594	737	264	222	544	161	363	195
Gross Profit	427	310	253	203	166	121	107	99	72	70	57
<i>Gross Margin</i>	<i>37%</i>	<i>27%</i>	<i>25%</i>	<i>25%</i>	<i>18%</i>	<i>31%</i>	<i>32%</i>	<i>15%</i>	<i>31%</i>	<i>16%</i>	<i>23%</i>
<i>Wastage</i>	<i>3.0%</i>	<i>1.3%</i>	<i>0.9%</i>	<i>2.0%</i>	<i>3.4%</i>	<i>1.0%</i>	<i>6.3%</i>	<i>3.8%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>4.1%</i>
Administrative Costs											
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0
Bank Fees	0	0	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0	0	0
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0	0
Operating Lease Payments	0	0	0	0	0	0	0	0	0	0	0
Shop consumables	0	0	0	0	0	0	0	0	0	0	0
Staff consumption	0	0	0	0	0	0	0	0	0	0	0
Telephone & Internet	0	0	0	0	0	0	0	0	0	0	0
Total Administrative Costs	0	0	0	0	0	0	0	0	0	0	0
Operating Profit	427	310	253	203	166	121	107	99	72	70	57
Other Income											
Donations	0	0	0	0	0	0	0	0	0	0	0
Total Other Income	0	0	0	0	0	0	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	427	310	253	203	166	121	107	99	72	70	57
Profit after Taxation	427	310	253	203	166	121	107	99	72	70	57

PERRANWELL COMMUNITY STORES



Account	12 Stationery	13 Soft Drinks	14 Newspapers	15 Tobacco and Vapes	16 Toiletries and Beauty	Total
Turnover						
Sales	78	146	120	54	65	7,740
Other revenue	0	0	0	0	0	0
Total Turnover	78	146	120	54	65	7,740
<i>Share of total sales</i>	<i>1%</i>	<i>2%</i>	<i>2%</i>	<i>1%</i>	<i>1%</i>	<i>100%</i>
Cost of Sales						
Card Transaction fees	0	0	0	0	83	83
Cost of Goods Sold	31	117	100	39	51	5,564
Stock wastage	1	0	0	0	100	265
Total Cost of Sales	32	117	100	39	233	5,912
Gross Profit	46	29	20	15	(168)	1,828
<i>Gross Margin</i>	<i>59%</i>	<i>20%</i>	<i>17%</i>	<i>27%</i>	<i>-257%</i>	<i>24%</i>
<i>Wastage</i>	<i>0.9%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>153.3%</i>	<i>3.4%</i>
Administrative Costs						
Accounting S/W fees	0	0	0	0	67	67
Bank Fees	0	0	0	0	3	3
Insurance	0	0	0	0	157	157
IT Software and Consumables	0	0	0	0	193	193
Light, Power, Heating	0	0	0	0	100	100
Miscellaneous equipment uncapitalised	0	0	0	0	79	79
Operating Lease Payments	0	0	0	0	130	130
Shop consumables	0	0	0	0	(8)	(8)
Staff consumption	21	0	0	0	0	21
Telephone & Internet	0	0	0	0	123	123
Total Administrative Costs	21	0	0	0	843	864
Operating Profit	25	29	20	15	(1,011)	965
Other Income						
Donations	0	0	0	0	0	0
Total Other Income	0	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	25	29	20	15	(1,011)	965
Profit after Taxation	25	29	20	15	(1,011)	965



Account	Youngs	Suzy Stebbing	Roddas	Bookers	Colin Carters	Blakes	Trevarthen	Local Donor	B&M	Unknown	GC Produce	Kneebone	Pryors	JJ & GDC Leach	Unassigned	Total
Turnover																
Sales	3,899	463	801	824	239	470	509	59	78	146	101	44	9	35	65	7,740
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	3,899	463	801	824	239	470	509	59	78	146	101	44	9	35	65	7,740
Cost of Sales																
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83	83
Cost of Goods Sold	2,966	234	581	571	135	342	419	0	23	107	59	30	0	30	68	5,564
Stock wastage	46	3	16	63	0	23	7	0	1	0	8	0	0	0	100	265
Total Cost of Sales	3,012	236	597	633	135	365	426	0	24	107	66	30	0	30	250	5,912
Gross Profit	886	227	204	191	105	104	83	59	54	39	35	14	9	5	(185)	1,828
<i>Gross Margin</i>	<i>23%</i>	<i>49%</i>	<i>25%</i>	<i>23%</i>	<i>44%</i>	<i>22%</i>	<i>16%</i>	<i>100%</i>	<i>69%</i>	<i>26%</i>	<i>34%</i>	<i>32%</i>	<i>100%</i>	<i>14%</i>		<i>24%</i>
<i>Wastage</i>	<i>1.2%</i>	<i>0.5%</i>	<i>2.0%</i>	<i>7.6%</i>	<i>0.0%</i>	<i>4.9%</i>	<i>1.3%</i>	<i>0.0%</i>	<i>0.9%</i>	<i>0.0%</i>	<i>7.4%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>		<i>3.4%</i>
Administrative Costs																
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67	67
Bank Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	3
Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	157	157
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	193	193
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100	100
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79	79
Operating Lease Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	130	130
Shop consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(8)	(8)
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21	21
Telephone & Internet	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123	123
Total Administrative Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	864	864
Operating Profit	886	227	204	191	105	104	83	59	54	39	35	14	9	5	(1,049)	965
Other Income																
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	886	227	204	191	105	104	83	59	54	39	35	14	9	5	(1,049)	965
Profit after Taxation	886	227	204	191	105	104	83	59	54	39	35	14	9	5	(1,049)	965

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

As at 30/09/2024

OPERATING MONTH

4

**BALANCE SHEET**

	This month	Last month	Change in month
<i>ASSETS</i>			
<i>CURRENT ASSETS</i>			
Cash and cash in transit	44,382	41,603	2,779
Stocks	7,280	7,244	35
Other	10	20	-10
	<hr/> 51,672	<hr/> 48,867	<hr/> 2,804
<i>FIXED ASSETS</i>			
Equipment	2,442	2,442	0
<i>CURRENT LIABILITIES</i>			
Accounts Payable	-4,399	-3,359	-1,040
Accruals	-750	-650	-100
VAT	-199	0	-199
Other Creditors	-1,443	-1,443	0
	<hr/> -6,791	<hr/> -5,451	<hr/> -1,340
NET CURRENT ASSETS	<hr/> 47,323	<hr/> 45,858	<hr/> 1,465
<i>SHAREHOLDERS FUNDS</i>			
Share capital	6,550	6,050	500
Donations	27,426	27,426	0
Retained earnings	13,346	12,382	965
TOTAL SHAREHOLDERS FUNDS	<hr/> 47,323	<hr/> 45,858	<hr/> 1,465

BEST/WORST SELLING ITEMS BY MARGIN VALUE (source: EPOS)

NB beware extreme margins - cost data corrected in Xero, but not EPOS

Rank	Name	Qty	Total Sales		after	Total Costs		Margin £ (ex		Margin %
			Ex VAT	waste of	Ex VAT	VAT)				
1	Trevarthen meat	739	1974.26	40.96	1599.15	375.11	19%			
2	Green Semi-skim Milk 2L	553	1214.40	2.20	885.63	328.77	27%			
3	Large Fresh Eggs x6	291	579.38	2.62	307.65	271.73	47%			
4	Donated Cake / pastry LARGE	88	264.00	0.00	0.00	264.00	100%			
5	Bon Appetit - Tray Bake	202	391.00	13.00	129.92	261.08	67%			
6	BON APPETIT APPLE CAKE SLICE	263	649.73	7.77	391.50	258.23	40%			
7	Bon Appetit - Cake Slice	262	497.50	26.50	245.48	252.02	51%			
8	Previata Italian Sparkling Brut	73	474.42	42.50	324.85	149.57	32%			
9	Medium Free Range Eggs x6	177	353.50	0.50	222.50	131.00	37%			
10	Green Semi-skim Milk 1L	341	406.73	2.47	289.85	116.88	29%			
11	CANTI PROSECCO 75CL X 6	60	509.41	0.00	395.00	114.41	22%			
12	Blakes Cake-SLICE	139	249.00	29.00	136.95	112.05	45%			
13	Blue Whole Milk 2L	167	363.00	4.40	265.53	97.47	27%			
14	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	35	174.65	0.00	94.50	80.15	46%			
15	CIAOSECCO BIANCO FRIZZANTE 75CL	53	298.35	0.00	223.02	75.33	25%			
16	Strawberry Cone/Cornetto	169	169.00	0.00	94.98	74.02	44%			
17	Cards	51	63.75	0.00	0.00	63.75	100%			
18	Cathedral mature cheddar	70	230.30	0.00	166.72	63.58	28%			
19	Feast Original	158	197.50	0.00	137.46	60.04	30%			
20	Twister	105	139.53	0.00	84.00	55.53	40%			
21	Blakes 4 saffron buns	100	260.00	0.00	208.00	52.00	20%			
22	COKE CANS 330MLS X 24	211	160.13	0.00	110.61	49.52	31%			
23	EVIAN 500MLS X 24	101	83.71	0.00	40.33	43.38	52%			
24	ROWESFROZEN PASTIES STEAK	79	154.05	0.00	111.20	42.85	28%			
25	Americano	25	50.00	0.00	7.81	42.19	84%			
26	Book of 8 stamps - 2nd Class	23	156.40	0.00	115.00	41.40	26%			
27	MCVITIES MILK CHOC DIGESTIVES	78	120.12	0.00	80.50	39.62	33%			
28	Cappuccino	29	57.67	0.00	18.13	39.55	69%			
29	CALVET COTES DU RHONE 75CL	23	195.27	0.00	156.21	39.06	20%			
30	Potatoes - LARGE bag	26	38.85	9.25	0.00	38.85	100%			
31	TATE & LYLE GRANULATED SUGAR 1KG x15	52	98.20	0.00	59.36	38.84	40%			
32	Blue Whole Milk 1L	121	141.60	3.60	102.85	38.75	27%			
33	Clotted Cream 113g	92	143.54	8.26	104.88	38.66	27%			
34	Bag of Tomatoes	83	122.50	2.00	84.00	38.50	31%			
35	Golden Virginia yellow	29	523.16	0.00	485.98	37.18	7%			
36	Potatoes - MICRO bag	75	36.86	0.64	0.00	36.86	100%			
37	Calippo Orange	67	89.07	0.00	52.93	36.14	41%			
38	BS white sliced loaf	64	150.40	0.00	114.56	35.84	24%			
39	Thatchers Gold	33	162.03	0.00	126.42	35.61	22%			
40	Latte	27	51.34	1.67	16.88	34.47	67%			
629	EPICURE CHICKPEAS IN SALT WATER 400G X 6	3	2.58	1.29	2.90	-0.32	-12%			
630	LUSCOMBE ORGANIC RASPBERRY CRUSH 27cl x	14	18.79	7.51	19.22	-0.43	-2%			
631	Sunflower	8	4.16	3.00	4.62	-0.46	-11%			
632	SANDWICH TUNA & MAYO	12	15.12	7.56	15.60	-0.48	-3%			
633	Dettol multi purpose wipes	4	4.95	1.67	5.52	-0.57	-12%			
634	RADNOR SPLASH ORANGE & PASSION TETRA	12	2.51	2.50	3.15	-0.64	-25%			
635	TATE & LYLE BLACK TREACLE 454G X 12	2	2.05	2.05	2.72	-0.67	-32%			
636	NESCAFE CAPPUCCINO SACHETS (box) 8S X 6	5	11.50	4.95	12.33	-0.82	-7%			
637	Kale Bag	7	6.00	4.50	7.00	-1.00	-17%			
638	BUXTON SPARKLING 500ML X 24	3	0.00	1.88	1.12	-1.12	n/a			
639	Cucumber	44	34.33	13.63	35.55	-1.22	-4%			
640	KALLO BEETROOT & BALSAMIC VEGGIE CAKE SN	3	5.23	5.24	6.48	-1.25	-24%			
641	KULANA CRANBERRY JUICE	8	5.20	3.15	6.50	-1.30	-25%			
642	The Sunday Times	22	88.00	0.00	89.50	-1.50	-2%			
643	SKIPS PM 1.25 45G	3	1.25	2.50	2.85	-1.60	-128%			
644	*NON PM* CADBURY DRINKING CHOCOLATE 250	2	2.49	2.49	4.23	-1.74	-70%			
645	Sweet Potatoes	41	7.94	2.31	9.76	-1.82	-23%			
646	HELLMANS GARLIC & HERB SAUCE	1	0.00	2.50	1.90	-1.90	n/a			
647	Blakes Ginger Cake	2	3.50	3.50	5.60	-2.10	-60%			
648	The Mail on Sunday	28	58.80	0.00	60.90	-2.10	-4%			
649	NESCAFE LATTE SACHETS (box) 8S X 6	5	9.85	6.60	12.33	-2.48	-25%			
650	DEL MONTE GRAPEFRUIT SEGMENTS IN JUICE 4	2	0.00	3.98	2.56	-2.56	n/a			
651	Blakes Rich Slab Cake	78	281.21	72.91	283.92	-2.71	-1%			
652	*NON PM* HEINZ SALAD CREAM GLASS 285G X	4	5.58	5.58	8.56	-2.98	-53%			
653	PM 1.29 Chicken and mushroom slice	5	1.29	5.16	4.60	-3.31	-257%			
654	Fat free yoghurts	23	5.49	7.16	9.20	-3.71	-68%			
655	AUBERGINE	16	14.08	14.08	18.40	-4.32	-31%			
656	PMDIET COKE 1075LTR	4	0.00	7.30	5.26	-5.26	n/a			
657	CORNISH LARDER ALE CHUTNEY WITH ST IVES	6	13.50	13.50	18.90	-5.40	-40%			
658	FILBERTS BARBECUE ALMONDS 40g x 20	7	0.00	8.11	5.74	-5.74	n/a			
659	Paloma kitchen roll	43	44.82	26.53	51.30	-6.48	-14%			
660	THREE BEAN SALAD	6	3.08	9.22	9.90	-6.82	-221%			
661	Blakes Wholemeal small	82	97.91	34.93	106.60	-8.69	-9%			
662	Blakes White small	86	100.00	37.60	110.08	-10.08	-10%			
663	Staff Cappuccino	18	0.00	0.00	11.25	-11.25	n/a			
664	Staff Americano	41	0.00	0.00	12.81	-12.81	n/a			
665	Book of 4 stamps - 1st class	22	118.80	0.00	132.00	-13.20	-11%			
666	Blakes Large malted grain	85	160.95	60.05	176.80	-15.85	-10%			
667	Blakes White large	83	142.04	61.31	164.34	-22.30	-16%			
668	Staff Latte	53	0.00	0.00	33.13	-33.13	n/a			

BEST/WORST SELLING ITEMS BY SALES VALUE (source: EPOS)

NB beware extreme margins - cost data corrected in Xero, but not EPOS

Rank	Name	Qty	Total Sales		after waste of	Total Costs		Margin £ (ex VAT)		Margin %
			Ex VAT			Ex VAT	VAT			
1	Trevarthen meat	739	1974.26		40.96	1599.15	375.11		19%	
2	Green Semi-skim Milk 2L	553	1214.40		2.20	885.63	328.77		27%	
3	BON APPETIT APPLE CAKE SLICE	263	649.73		7.77	391.50	258.23		40%	
4	Large Fresh Eggs x6	291	579.38		2.62	307.65	271.73		47%	
5	Golden Virginia yellow	29	523.16		0.00	485.98	37.18		7%	
6	CANTI PROSECCO 75CL X 6	60	509.41		0.00	395.00	114.41		22%	
7	Bon Appetit - Cake Slice	262	497.50		26.50	245.48	252.02		51%	
8	Previata Italian Sparkling Brut	73	474.42		42.50	324.85	149.57		32%	
9	Lambert & Butler	37	430.31		0.00	406.45	23.87		6%	
10	Green Semi-skim Milk 1L	341	406.73		2.47	289.85	116.88		29%	
11	Bon Appetit - Tray Bake	202	391.00		13.00	129.92	261.08		67%	
12	Blue Whole Milk 2L	167	363.00		4.40	265.53	97.47		27%	
13	Medium Free Range Eggs x6	177	353.50		0.50	222.50	131.00		37%	
14	CIAOSECCO BIANCO FRIZZANTE 75CL	53	298.35		0.00	223.02	75.33		25%	
15	MARLBORO GOLD 20	22	284.38		0.00	259.27	25.11		9%	
16	Blakes Almond and Cherry	74	283.75		52.21	268.62	15.13		5%	
17	Blakes Rich Slab Cake	78	281.21		72.91	283.92	-2.71		-1%	
18	Cutters choice original	14	272.12		0.00	257.01	15.11		6%	
19	Donated Cake / pastry LARGE	88	264.00		0.00	0.00	264.00		100%	
20	Blakes 4 saffron buns	100	260.00		0.00	208.00	52.00		20%	
21	Blakes Cake-SLICE	139	249.00		29.00	136.95	112.05		45%	
22	Cathedral mature cheddar	70	230.30		0.00	166.72	63.58		28%	
23	AMSTEL LAGER 4PK X 440ML X 6	45	213.28		9.92	178.88	34.41		16%	
24	Feast Original	158	197.50		0.00	137.46	60.04		30%	
25	CALVET COTES DU RHONE 75CL	23	195.27		0.00	156.21	39.06		20%	
26	Roddas Cornish Butter	63	191.36		-2.99	160.55	30.81		16%	
27	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	35	174.65		0.00	94.50	80.15		46%	
28	The Telegraph on Saturday	39	172.50		0.00	172.50	0.00		0%	
29	Strawberry Cone/Cornetto	169	169.00		0.00	94.98	74.02		44%	
30	PM ♦2.99 ANDREX TOILET ROLLS 4PK X 6	67	166.83		0.00	145.73	21.11		13%	
31	Thatchers Gold	33	162.03		0.00	126.42	35.61		22%	
32	Blakes Large malted grain	85	160.95		60.05	176.80	-15.85		-10%	
33	COKE CANS 330MLS X 24	211	160.13		0.00	110.61	49.52		31%	
34	Book of 8 stamps - 2nd Class	23	156.40		0.00	115.00	41.40		26%	
35	ROWESFROZEN PASTIES STEAK	79	154.05		0.00	111.20	42.85		28%	
36	Meadow Churn Salted butter 250g	72	150.48		0.00	118.80	31.68		21%	
37	BS white sliced loaf	64	150.40		0.00	114.56	35.84		24%	
38	PM ♦6.25 STELLA ARTOIS 440ml 4PK X 6	29	145.88		5.21	115.95	29.93		21%	
39	Clotted Cream 113g	92	143.54		8.26	104.88	38.66		27%	
40	Blakes White large	83	142.04		61.31	164.34	-22.30		-16%	
629	PMDIET COKE 1075LTR	1	1.83		0.00	1.32	0.52		28%	
630	LILLETS SUPER PLUS 10S X 8	1	1.75		0.00	1.35	0.40		23%	
631	ANADIN EXTRA 8s X 12	1	1.74		0.00	1.25	0.49		28%	
632	BEECHAMS COLD & FLU HONEY LEMON	1	1.74		0.00	1.24	0.50		29%	
633	Glue Stick	2	1.50		0.00	0.00	1.50		100%	
634	GREENS PANCAKE MIX	1	1.50		0.00	0.99	0.51		34%	
635	Hot Choc+Cream+Marshmallow	1	1.50		0.00	0.25	1.25		83%	
636	Turnip	3	1.50		0.00	1.20	0.30		20%	
637	PEDIGREE TASTY MINIS BEEF & POULTRY 155G	1	1.49		0.00	1.17	0.32		21%	
638	Jacks Tomato Puree	1	1.29		0.00	0.85	0.44		34%	
639	PM 1.29 Chicken and mushroom slice	5	1.29		5.16	4.60	-3.31		-257%	
640	SKIPS PM 1.25 45G	3	1.25		2.50	2.85	-1.60		-128%	
641	ENLIVEN MOUTHWASH 500MLS x 8	1	1.24		0.00	0.89	0.35		29%	
642	PEDIGREE CHICKEN IN GRAVY	1	1.24		0.00	1.05	0.19		15%	
643	Jacks Penne 500g	1	1.19		0.00	0.83	0.36		30%	
644	DUZZIT DRAIN AWAY LIQUID 400ML X 12	1	1.13		0.00	0.77	0.36		32%	
645	PM 1.35 Maynards wine gums 130g	1	1.13		0.00	0.85	0.29		25%	
646	The Daily Mail	1	1.10		0.00	1.10	0.00		0%	
647	PM65P KIT KAT CHUNKY 40G	2	1.08		0.00	0.81	0.27		25%	
648	PM ♦1.25 BOURNVILLE 100G X 18	1	1.04		0.00	0.86	0.18		17%	
649	PM ♦1.25 FRUIT & NUT CDM *95G* X 22	1	1.04		0.00	0.86	0.18		17%	
650	Revels Treat Bags 71g	1	1.04		0.00	0.82	0.22		21%	
651	PM ♦1.20 OASIS SUMMERFRUIT X 12	1	1.00		0.00	0.75	0.25		25%	
652	FELIX CRISPIES BEEF & CHICKEN	1	0.91		0.00	0.74	0.17		18%	
653	Dishwasher Tablets x 4	1	0.83		0.00	0.40	0.43		52%	
654	Paracetamol Tablets	1	0.63		0.00	0.54	0.09		14%	
655	BORWICKS BICARB SODA 100G X 12	1	0.59		0.00	0.44	0.15		25%	
656	PM 70P SNICKERS STD 48g X 48	1	0.58		0.00	0.47	0.11		19%	
657	Pens	1	0.50		0.00	0.00	0.50		100%	
658	Small Envelopes	1	0.10		0.00	0.00	0.10		100%	
659	BUXTON SPARKLING 500ML X 24	3	0.00		1.88	1.12	-1.12		n/a	
660	DEL MONTE GRAPEFRUIT SEGMENTS IN JUICE 4	2	0.00		3.98	2.56	-2.56		n/a	
661	Donated veg	6	0.00		0.00	0.00	0.00		n/a	
662	FILBERTS BARBECUE ALMONDS 40g x 20	7	0.00		8.11	5.74	-5.74		n/a	
663	HELLMANS GARLIC & HERB SAUCE	1	0.00		2.50	1.90	-1.90		n/a	
664	Hovis Thick White	0	0.00		0.00	0.00	0.00		n/a	
665	PMDIET COKE 1075LTR	4	0.00		7.30	5.26	-5.26		n/a	
666	Staff Americano	41	0.00		0.00	12.81	-12.81		n/a	
667	Staff Cappuccino	18	0.00		0.00	11.25	-11.25		n/a	
668	Staff Latte	53	0.00		0.00	33.13	-33.13		n/a	

BEST/WORST SELLING ITEMS BY SALES UNITS (source: EPOS)

NB beware extreme margins - cost data corrected in Xero, but not EPOS

Rank	Name	Qty	Total Sales		waste of	Total Costs		Margin £ (ex		Margin %
			Ex VAT			Ex VAT	VAT)			
1	Trevarthen meat	739	1974.26		40.96	1599.15	375.11		19%	
2	Green Semi-skim Milk 2L	553	1214.40		2.20	885.63	328.77		27%	
3	Carrots/Parsnips	369	35.80		38.00	25.46	10.34		29%	
4	Green Semi-skim Milk 1L	341	406.73		2.47	289.85	116.88		29%	
5	Large Fresh Eggs x6	291	579.38		2.62	307.65	271.73		47%	
6	Baking Potatoes	266	129.75		3.25	98.42	31.33		24%	
7	BON APPETIT APPLE CAKE SLICE	263	649.73		7.77	391.50	258.23		40%	
8	Bon Appetit - Cake Slice	262	497.50		26.50	245.48	252.02		51%	
9	Tango Pops	243	79.06		1.33	51.03	28.03		35%	
10	COKE CANS 330MLS X 24	211	160.13		0.00	110.61	49.52		31%	
11	Bon Appetit - Tray Bake	202	391.00		13.00	129.92	261.08		67%	
12	Green Semi-skim Milk 568ml	195	139.50		6.75	107.25	32.25		23%	
13	WHISKAS TUNA IN JELLY POUCHES 85g x 28	193	79.11		0.00	68.86	10.25		13%	
14	Medium Free Range Eggs x6	177	353.50		0.50	222.50	131.00		37%	
15	Strawberry Cone/Cornetto	169	169.00		0.00	94.98	74.02		44%	
16	Blue Whole Milk 2L	167	363.00		4.40	265.53	97.47		27%	
17	Feast Original	158	197.50		0.00	137.46	60.04		30%	
18	Blakes Cake-SLICE	139	249.00		29.00	136.95	112.05		45%	
19	TWIRL CADBURYS	135	76.97		0.00	59.13	17.84		23%	
20	Green Apples	124	61.63		0.37	41.23	20.40		33%	
21	Blue Whole Milk 1L	121	141.60		3.60	102.85	38.75		27%	
22	Tomato - single large	119	52.50		7.00	49.48	3.02		6%	
23	ROWNTREES FRUIT PASTILLES	111	55.00		0.50	45.43	9.57		17%	
24	Thick & Creamy Yoghurt	106	58.30		0.00	44.79	13.52		23%	
25	Twister	105	139.53		0.00	84.00	55.53		40%	
26	PM 25P FREDDO ORIGINAL X 60	103	21.62		0.00	18.01	3.61		17%	
27	EVIAN 500MLS X 24	101	83.71		0.00	40.33	43.38		52%	
28	Blakes Malted Small	101	141.04		27.63	137.36	3.68		3%	
29	Blakes 4 saffron buns	100	260.00		0.00	208.00	52.00		20%	
30	PM 75P FANTA ORANGE CANS 330ML X 24	100	67.49		0.00	39.98	27.51		41%	
31	Double Decker PM 69p	100	56.42		0.58	44.06	12.36		22%	
32	Red Onions	93	43.25		3.25	21.56	21.69		50%	
33	Clotted Cream 113g	92	143.54		8.26	104.88	38.66		27%	
34	SKITTLES FRUIT STD 45G	92	57.97		0.00	39.34	18.63		32%	
35	Donated Cake / pastry LARGE	88	264.00		0.00	0.00	264.00		100%	
36	CADBURY DAIRY MILK 95G	88	99.48		0.00	78.48	21.00		21%	
37	Lettuce Mini Gem	86	77.00		9.00	43.00	34.00		44%	
38	Blakes White small	86	100.00		37.60	110.08	-10.08		-10%	
39	Blakes Large malted grain	85	160.95		60.05	176.80	-15.85		-10%	
40	Bag of Tomatoes	83	122.50		2.00	84.00	38.50		31%	
629	TIPTREE LEMON CURD 312g x 6	1	3.29		0.00	2.67	0.63		19%	
630	PM ♦️2.19 DOLMIO BOLOGNESE ORIGINAL 500G	1	2.19		0.00	1.58	0.62		28%	
631	BENS KORMA SAUCE 450G X 6	1	2.35		0.00	1.75	0.60		26%	
632	Maille Dijon Mustard	1	2.39		0.00	1.80	0.59		25%	
633	AMOY SOY LIGHT SAUCE 150ML x12	1	2.09		0.00	1.51	0.58		28%	
634	PM ♦️2.99 KELLOGGS BRAN FLAKES 500g x 6	1	2.99		0.00	2.43	0.56		19%	
635	PM ♦️2.99 KELLOGGS FRUIT N FIBRE 500g x 6	1	2.99		0.00	2.43	0.56		19%	
636	Birds Eye Beef Burgers plant protein	1	2.79		0.00	2.24	0.55		20%	
637	HEAD & SHOULDERS CLASSIC CLEAN 200MLS X	1	2.13		0.00	1.58	0.55		26%	
638	Trevarthen meat bacon	1	2.85		0.00	2.31	0.54		19%	
639	PMDIET COKE 1075LTR	1	1.83		0.00	1.32	0.52		28%	
640	GREENS PANCAKE MIX	1	1.50		0.00	0.99	0.51		34%	
641	BEECHAMS COLD & FLU HONEY LEMON	1	1.74		0.00	1.24	0.50		29%	
642	Pens	1	0.50		0.00	0.00	0.50		100%	
643	JACK RABBIT 137ML CHARDONNAY	1	2.08		0.00	1.58	0.50		24%	
644	ANADIN EXTRA 8s X 12	1	1.74		0.00	1.25	0.49		28%	
645	DEL MONTE PINEAPPLE SLICES IN JUICE 435G	1	1.89		0.00	1.41	0.48		25%	
646	BENS TIKKA MASALA 450G X 6	1	2.19		0.00	1.73	0.46		21%	
647	Jacks Tomato Puree	1	1.29		0.00	0.85	0.44		34%	
648	Dishwasher Tablets x 4	1	0.83		0.00	0.40	0.43		52%	
649	LILLETS SUPER PLUS 10S X 8	1	1.75		0.00	1.35	0.40		23%	
650	DUZZIT DRAIN AWAY LIQUID 400ML X 12	1	1.13		0.00	0.77	0.36		32%	
651	Jacks Penne 500g	1	1.19		0.00	0.83	0.36		30%	
652	ENLIVEN MOUTHWASH 500MLS x 8	1	1.24		0.00	0.89	0.35		29%	
653	PEDIGREE TASTY MINIS BEEF & POULTRY 155G	1	1.49		0.00	1.17	0.32		21%	
654	PM 1.35 Maynards wine gums 130g	1	1.13		0.00	0.85	0.29		25%	
655	PM ♦️2.50 FINISH DISHWASH CLEANER 250ml x	1	2.08		0.00	1.81	0.27		13%	
656	PM ♦️1.20 OASIS SUMMERFRUIT X 12	1	1.00		0.00	0.75	0.25		25%	
657	Revels Treat Bags 71g	1	1.04		0.00	0.82	0.22		21%	
658	PEDIGREE CHICKEN IN GRAVY	1	1.24		0.00	1.05	0.19		15%	
659	PM ♦️1.25 FRUIT & NUT CDM *95G* X 22	1	1.04		0.00	0.86	0.18		17%	
660	PM ♦️1.25 BOURNVILLE 100G X 18	1	1.04		0.00	0.86	0.18		17%	
661	FELIX CRIS(J)ES BEEF & CHICKEN	1	0.91		0.00	0.74	0.17		18%	
662	BORWICKS BICARB SODA 100G X 12	1	0.59		0.00	0.44	0.15		25%	
663	PM 70P SNICKERS STD 48g X 48	1	0.58		0.00	0.47	0.11		19%	
664	Small Envelopes	1	0.10		0.00	0.00	0.10		100%	
665	Paracetamol Tablets	1	0.63		0.00	0.54	0.09		14%	
666	The Daily Mail	1	1.10		0.00	1.10	0.00		0%	
667	HELLMANS GARLIC & HERB SAUCE	1	0.00		2.50	1.90	-1.90		n/a	
668	Hovis Thick White	0	0.00		0.00	0.00	0.00		n/a	

BEST/WORST SELLING ITEMS BY MARGIN VALUE (source: EPOS)

NB beware extreme margins - cost data corrected in Xero, but not EPOS

Rank	Name	Qty	Total Sales		Total Costs		Margin £ (ex VAT)	
			Ex VAT	waste of	Ex VAT	VAT	Margin %	
1	Trevarthen meat	193	488.35	9.80	395.56	92.79	19%	
2	BON APPETIT APPLE CAKE SLICE	93	231.91	0.59	139.50	92.41	40%	
3	Green Semi-skim Milk 2L	148	325.60	0.00	238.50	87.10	27%	
4	Large Fresh Eggs x6	82	161.49	2.51	88.20	73.29	45%	
5	Bon Appetit - Cake Slice	70	134.00	6.00	66.27	67.73	51%	
6	Bon Appetit - Tray Bake	49	97.00	1.00	32.00	65.00	67%	
7	Donated Cake / pastry LARGE	19	57.00	0.00	0.00	57.00	100%	
8	Cards	28	35.00	0.00	0.00	35.00	100%	
9	Blue Whole Milk 2L	54	118.80	0.00	85.86	32.94	28%	
10	Blakes Cake-SLICE	38	72.00	4.00	39.60	32.40	45%	
11	Green Semi-skim Milk 1L	91	108.00	1.20	77.35	30.65	28%	
12	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	13	64.87	0.00	35.10	29.77	46%	
13	CANTI PROSECCO 75CL X 6	15	127.35	0.00	98.75	28.60	22%	
14	Medium Free Range Eggs x6	39	78.00	0.00	50.00	28.00	36%	
15	TATE & LYLE GRANULATED SUGAR 1KG x15	26	51.74	0.00	28.58	23.16	45%	
16	Americano	12	24.00	0.00	3.75	20.25	84%	
17	COKE CANS 330MLS X 24	68	53.72	0.00	34.82	18.90	35%	
18	HEINEKEN 440ML 4PK	18	86.22	0.00	68.67	17.55	20%	
19	Cathedral mature cheddar	19	62.51	0.00	45.25	17.26	28%	
20	Book of 8 stamps - 2nd Class	9	61.20	0.00	45.00	16.20	26%	
21	Blakes 4 saffron buns	30	78.00	0.00	62.40	15.60	20%	
22	CALVET COTES DU RHONE 75CL	9	76.41	0.00	61.12	15.29	20%	
23	Tea / Instant Coffee	11	15.00	1.25	0.39	14.62	97%	
24	Strawberry Cone/Cornetto	31	31.00	0.00	17.42	13.58	44%	
25	Feast Original	35	43.75	0.00	30.45	13.30	30%	
26	Blue Whole Milk 1L	36	43.20	0.00	30.60	12.60	29%	
27	Cappuccino	9	17.67	0.00	5.63	12.05	68%	
28	BS white sliced loaf	21	49.35	0.00	37.59	11.76	24%	
29	Baking Potatoes	88	44.00	0.00	32.56	11.44	26%	
30	Latte	10	17.34	1.67	6.25	11.09	64%	
31	Bag of Tomatoes	27	39.00	1.50	28.00	11.00	28%	
32	Lettuce Mini Gem	23	21.50	1.50	11.50	10.00	47%	
33	Thatchers Gold	9	44.19	0.00	34.48	9.71	22%	
34	Previata Italian Sparkling Brut	17	84.97	35.42	75.65	9.32	11%	
35	Meadow Churn Salted butter 250g	21	43.89	0.00	34.65	9.24	21%	
36	MCVITIES MILK CHOC DIGESTIVES	18	27.72	0.00	18.58	9.14	33%	
37	Blakes Almond and Cherry	20	81.72	9.08	72.60	9.12	11%	
38	Birds Eye Beef Lasagne	7	20.93	0.00	11.83	9.10	43%	
39	Green Semi-skim Milk 568ml	52	37.50	1.50	28.60	8.90	24%	
40	CIAOSECCO BIANCO FRIZZANTE 75CL	6	33.78	0.00	25.25	8.53	25%	
470	Spring onion bunch	12	5.40	1.80	5.33	0.07	1%	
471	PM 25P FREDDO ORIGINAL X 60	1	0.21	0.00	0.17	0.04	18%	
472	Donated veg	2	0.00	0.00	0.00	0.00	n/a	
473	Hovis Thick White	0	0.00	0.00	0.00	0.00	n/a	
474	FLIPZ POUCHES COOKIES & CREAM	4	3.99	1.33	3.99	0.00	0%	
475	Bake at home 2 baguettes	3	8.62	1.73	8.67	-0.05	-1%	
476	GREENSHIELDS DS ANTI BAC HOUSEHOLD WIPES	3	2.16	1.08	2.25	-0.09	-4%	
477	SANDWICH TUNA & MAYO	6	7.56	3.78	7.80	-0.24	-3%	
478	COTTAGE BAKERY RIPPLE SWISS ROLL	3	2.82	1.69	3.06	-0.24	-9%	
479	Blakes Large malted grain	12	24.70	6.50	24.96	-0.26	-1%	
480	PM 1.25 MCVITIES NICE 250G X 12	7	6.87	1.88	7.18	-0.31	-4%	
481	KULANA APPLE JUICE 1LITRE X 12	2	1.29	1.29	1.63	-0.34	-26%	
482	Tomato - single large	43	17.50	4.00	17.88	-0.38	-2%	
483	PM 1.25 MCVITIES JAFFA CAKES BOX 110g X	6	7.50	0.00	7.90	-0.40	-5%	
484	Blakes Coffee Cake	2	6.45	2.15	6.88	-0.43	-7%	
485	Beetroot Whole	1	1.50	0.00	2.00	-0.50	-33%	
486	MINI CHEDDARS VARIETY 6PK	3	2.98	1.49	3.50	-0.52	-17%	
487	Cucumber	4	3.27	1.09	3.95	-0.68	-21%	
488	KULANA ORANGE JUICE 1LT X 12	4	4.70	2.82	5.50	-0.80	-17%	
489	Port Salut	3	5.69	2.86	6.57	-0.88	-15%	
490	STAR LEMONADE 2LTR X 8	4	1.82	1.82	2.73	-0.91	-50%	
491	Blakes White large	11	20.82	6.13	21.78	-0.96	-5%	
492	Rhubarb bunch	10	14.00	6.00	15.00	-1.00	-7%	
493	Kale Bag	4	3.00	3.00	4.00	-1.00	-33%	
494	FURNISS Clotted Cream Shortbread	1	3.55	0.00	4.56	-1.01	-28%	
495	Sweet Potatoes	16	2.50	1.50	3.81	-1.31	-52%	
496	NESCAFE GOLD BLEND COFFEE 95G X 6	4	11.97	3.99	13.46	-1.49	-12%	
497	SKIPS PM 1.25 45G	3	1.25	2.50	2.85	-1.60	-128%	
498	HELLMANS GARLIC & HERB SAUCE	1	0.00	2.50	1.90	-1.90	n/a	
499	Peppered Steak Slice	4	1.29	3.87	3.26	-1.97	-153%	
500	Paloma kitchen roll	9	8.30	6.63	10.74	-2.44	-29%	
501	Blakes Rich Slab Cake	22	77.18	22.70	80.08	-2.90	-4%	
502	NESCAFE LATTE SACHETS (box) 8S X 6	4	6.56	6.60	9.86	-3.30	-50%	
503	PM 1.29 Chicken and mushroom slice	5	1.29	5.16	4.60	-3.31	-257%	
504	Staff Cappuccino	6	0	0	3.75	-3.75	n/a	
505	Book of 4 stamps - 1st class	8	43.2	0	48	-4.8	-11%	
506	Staff Americano	18	0	0	5.625	-5.625	n/a	
507	Double Cream 250ml	15	14.32	12.53	20.55	-6.23	-44%	
508	THREE BEAN SALAD	6	3.08	9.22	9.9	-6.82	-221%	
509	Staff Latte	18	0	0	11.25	-11.25	n/a	

BEST/WORST SELLING ITEMS BY SALES VALUE (source: EPOS)

NB beware extreme margins - cost data corrected in Xero, but not EPOS

Rank	Name	Qty	Total Sales		after waste of	Total Costs		Margin £ (ex VAT)		Margin %
			Ex VAT			Ex VAT	VAT			
1	Trevarthen meat	193	488.35		9.80	395.56	92.79		19%	
2	Green Semi-skim Milk 2L	148	325.60		0.00	238.50	87.10		27%	
3	BON APPETIT APPLE CAKE SLICE	93	231.91		0.59	139.50	92.41		40%	
4	Large Fresh Eggs x6	82	161.49		2.51	88.20	73.29		45%	
5	Bon Appetit - Cake Slice	70	134.00		6.00	66.27	67.73		51%	
6	Lambert & Butler	11	127.93		0.00	120.84	7.10		6%	
7	CANTI PROSECCO 75CL X 6	15	127.35		0.00	98.75	28.60		22%	
8	Blue Whole Milk 2L	54	118.80		0.00	85.86	32.94		28%	
9	Green Semi-skim Milk 1L	91	108.00		1.20	77.35	30.65		28%	
10	Bon Appetit - Tray Bake	49	97.00		1.00	32.00	65.00		67%	
11	Golden Virginia yellow	5	90.20		0.00	83.79	6.41		7%	
12	HEINEKEN 440ML 4PK	18	86.22		0.00	68.67	17.55		20%	
13	Previate Italian Sparkling Brut	17	84.97	35.42		75.65	9.32		11%	
14	Blakes Almond and Cherry	20	81.72		9.08	72.60	9.12		11%	
15	Blakes 4 saffron buns	30	78.00		0.00	62.40	15.60		20%	
16	Medium Free Range Eggs x6	39	78.00		0.00	50.00	28.00		36%	
17	Blakes Rich Slab Cake	22	77.18	22.70		80.08	-2.90		-4%	
18	CALVET COTES DU RHONE 75CL	9	76.41		0.00	61.12	15.29		20%	
19	Blakes Cake-SLICE	38	72.00		4.00	39.60	32.40		45%	
20	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	13	64.87		0.00	35.10	29.77		46%	
21	Cathedral mature cheddar	19	62.51		0.00	45.25	17.26		28%	
22	Book of 8 stamps - 2nd Class	9	61.20		0.00	45.00	16.20		26%	
23	AMSTEL LAGER 4PK X 440ML X 6	14	59.52		9.92	55.65	3.87		7%	
24	Cutters choice original	3	58.50		0.00	55.07	3.43		6%	
25	Donated Cake / pastry LARGE	19	57.00		0.00	0.00	57.00		100%	
26	Roddas Cornish Butter	18	56.81	-2.99		49.40	7.41		13%	
27	COKE CANS 330MLS X 24	68	53.72		0.00	34.82	18.90		35%	
28	MARLBORO GOLD 20	4	52.16		0.00	47.14	5.02		10%	
29	TATE & LYLE GRANULATED SUGAR 1KG x15	26	51.74		0.00	28.58	23.16		45%	
30	BS white sliced loaf	21	49.35		0.00	37.59	11.76		24%	
31	Thatchers Gold	9	44.19		0.00	34.48	9.71		22%	
32	Baking Potatoes	88	44.00		0.00	32.56	11.44		26%	
33	Meadow Churn Salted butter 250g	21	43.89		0.00	34.65	9.24		21%	
34	Feast Original	35	43.75		0.00	30.45	13.30		30%	
35	Blue Whole Milk 1L	36	43.20		0.00	30.60	12.60		29%	
36	Book of 4 stamps - 1st class	8	43.20		0.00	48.00	-4.80		-11%	
37	BS brown sliced loaf	16	39.95	-2.35		32.22	7.73		19%	
38	SILVERWATER RESERVE SAUVIGNON BLANC 75cl	5	39.60		0.00	31.46	8.14		21%	
39	Bag of Tomatoes	27	39.00		1.50	28.00	11.00		28%	
40	Green Semi-skim Milk 568ml	52	37.50		1.50	28.60	8.90		24%	
470	Epicure organic red kidney beans	1	1.29		0.00	1.03	0.26		20%	
471	KULANA APPLE JUICE 1LITRE X 12	2	1.29	1.29		1.63	-0.34		-26%	
472	MONSTER Zero Sugar ENERGY DRINK	1	1.29		0.00	0.69	0.60		46%	
473	Peppered Steak Slice	4	1.29	3.87		3.26	-1.97		-153%	
474	PM 1.29 Chicken and mushroom slice	5	1.29	5.16		4.60	-3.31		-257%	
475	COKE *DIET* CANS 330MLS X 24	2	1.26	0.00		0.85	0.41		33%	
476	PM ♦1.50 RIBENA CORDIAL BLACKCURRANT 600	1	1.25	0.00		1.04	0.21		17%	
477	SKIPS PM 1.25 45G	3	1.25	2.50		2.85	-1.60		-128%	
478	ENLIVEN MOUTHWASH 500MLS x 8	1	1.24	0.00		0.89	0.35		29%	
479	PEDIGREE CHICKEN IN GRAVY	1	1.24	0.00		1.05	0.19		15%	
480	PM ♦1.49 ROBINSONS SQUASH APPLE & BLACK	1	1.24	0.00		1.02	0.22		18%	
481	PM ♦1.49 ROBINSONS SQUASH ORANGE NAS 75	1	1.24	0.00		1.02	0.22		18%	
482	PM ♦1.49 ROBINSONS SQUASH SUMMER FRUIT 7	1	1.24	0.00		1.02	0.22		18%	
483	CAREX ORIGINAL SHOWER GEL 500ML X 6	1	1.16	0.00		0.83	0.33		28%	
484	SEALAPACK FREEZER BAGS 15S X 12	1	1.16	0.00		0.78	0.38		33%	
485	Hartleys orange jelly	1	1.15	0.00		0.84	0.31		27%	
486	MAYNARDS MINI GEMS BAG 130G	1	1.13	0.00		0.85	0.28		25%	
487	PM 1.35 Galaxy Smooth Milk 100g	1	1.13	0.00		0.89	0.24		21%	
488	PM 1.35 Maynards wine gums 130g	1	1.13	0.00		0.85	0.29		25%	
489	Aubergine	4	1.12	1.88		0.00	1.12		100%	
490	PM ♦1.25 GALAXY COOKIE CRUMBLE 114G X 24	1	1.04	0.00		0.83	0.21		20%	
491	PM ♦1.25 MAYNARDS WINE GUMS BAG 130G X 1	1	1.04	0.00		0.85	0.19		18%	
492	CAKE CASES WHITE 75S X 12	1	0.99	0.00		0.68	0.31		31%	
493	PM 99P SUPER NOODLES BBQ BEEF POTS 75G x	1	0.99	0.00		0.74	0.25		25%	
494	EXIS DISPOSABLE LIGHTERS X 45	2	0.92	0.00		0.27	0.65		71%	
495	Sunflower	1	0.83	0.00		0.42	0.41		49%	
496	Cellotape	1	0.75	0.00		0.22	0.53		70%	
497	Lemon or lime small	4	0.75	0.25		0.55	0.20		26%	
498	7UP CANS 330ML	1	0.66	0.00		0.37	0.29		43%	
499	Pens	1	0.50	0.00		0.00	0.50		100%	
500	Super Glue	1	0.50	0.00		0.00	0.50		100%	
501	RIZLA REGULAR SILVER X 100	1	0.38	0.00		0.15	0.23		61%	
502	PM 25P FREDDO ORIGINAL X 60	1	0.21	0.00		0.17	0.04		18%	
503	Small Envelopes	1	0.10	0.00		0.00	0.10		100%	
504	Donated veg	2	0.00	0.00		0.00	0.00		n/a	
505	HELLMANS GARLIC & HERB SAUCE	1	0.00	2.50		1.90	-1.90		n/a	
506	Hovis Thick White	0	0.00	0.00		0.00	0.00		n/a	
507	Staff Americano	18	0.00	0.00		5.63	-5.63		n/a	
508	Staff Cappuccino	6	0.00	0.00		3.75	-3.75		n/a	
509	Staff Latte	18	0.00	0.00		11.25	-11.25		n/a	

BEST/WORST SELLING ITEMS BY SALES UNITS (source: EPOS)

NB beware extreme margins - cost data corrected in Xero, but not EPOS

Rank	Name	Qty	Total Sales		after waste of	Total Costs		Margin £ (ex	
			Ex VAT			Ex VAT	VAT)	Margin %	
1	Trevarthen meat	193	488.35		9.80	395.56	92.79	19%	
2	Green Semi-skim Milk 2L	148	325.60		0.00	238.50	87.10	27%	
3	BON APPETIT APPLE CAKE SLICE	93	231.91		0.59	139.50	92.41	40%	
4	Carrots/Parsnips	92	10.60		7.80	6.35	4.25	40%	
5	Green Semi-skim Milk 1L	91	108.00		1.20	77.35	30.65	28%	
6	Baking Potatoes	88	44.00		0.00	32.56	11.44	26%	
7	Large Fresh Eggs x6	82	161.49		2.51	88.20	73.29	45%	
8	WHISKAS TUNA IN JELLY POUCHES 85g x 28	78	31.98		0.00	27.83	4.15	13%	
9	Bon Appetit - Cake Slice	70	134.00		6.00	66.27	67.73	51%	
10	COKE CANS 330MLS X 24	68	53.72		0.00	34.82	18.90	35%	
11	Blue Whole Milk 2L	54	118.80		0.00	85.86	32.94	28%	
12	Green Semi-skim Milk 568ml	52	37.50		1.50	28.60	8.90	24%	
13	Bon Appetit - Tray Bake	49	97.00		1.00	32.00	65.00	67%	
14	TWIRL CADBURYS	48	27.36		0.00	21.02	6.34	23%	
15	CADBURYS DAIRY MILK STND BAR	47	33.37		0.00	26.74	6.63	20%	
16	Tomato - single large	43	17.50		4.00	17.88	-0.38	-2%	
17	MILKY WAY MAGIC STARS	40	25.20		0.00	19.08	6.12	24%	
18	Medium Free Range Eggs x6	39	78.00		0.00	50.00	28.00	36%	
19	Blakes Cake-SLICE	38	72.00		4.00	39.60	32.40	45%	
20	pm 75p zero coke 33cl	37	23.31		0.00	16.28	7.03	30%	
21	Blue Whole Milk 1L	36	43.20		0.00	30.60	12.60	29%	
22	Feast Original	35	43.75		0.00	30.45	13.30	30%	
23	Red Onions	33	16.00		0.50	7.65	8.35	52%	
24	PM 1.25 haribo tangfastics 154g	32	32.24		1.04	24.93	7.31	23%	
25	Strawberry Cone/Cornetto	31	31.00		0.00	17.42	13.58	44%	
26	HAPPY HIPPO *HAZELNUT* X 28	31	20.15		0.00	11.84	8.31	41%	
27	GALAXY SMOOTH MILK100G	31	19.53		0.00	13.27	6.26	32%	
28	Double Decker PM 69p	31	17.09		0.58	13.66	3.43	20%	
29	Blakes 4 saffron buns	30	78.00		0.00	62.40	15.60	20%	
30	SKITTLES FRUIT STD 45G	29	18.28		0.00	12.69	5.59	31%	
31	Cards	28	35.00		0.00	0.00	35.00	100%	
32	Tango Pops	28	9.25		0.00	5.88	3.37	36%	
33	PM30P FREDDO ORIGINAL 18G	28	7.00		0.00	5.82	1.18	17%	
34	Bag of Tomatoes	27	39.00		1.50	28.00	11.00	28%	
35	PM 1.25 HARIBO BALLA BITES 140G X 12	27	28.08		0.00	21.04	7.04	25%	
36	TATE & LYLE GRANULATED SUGAR 1KG x15	26	51.74		0.00	28.58	23.16	45%	
37	PM 1.25 MCVITIES BOURBON CREAMS 300G X	25	31.25		0.00	25.63	5.63	18%	
38	Hula Hoops big hoops - Salt and Vinegar	25	26.00		0.00	20.48	5.53	21%	
39	PM FREDDO CARAMEL	25	5.04		0.21	4.28	0.77	15%	
40	Wrigleys extra ice spearmint	24	12.96		0.00	9.53	3.44	27%	
470	COLMANS MINT SAUCE 165G X 8	1	1.75		0.00	1.30	0.45	26%	
471	Tate&Lyle cane icing sugar 500g	1	1.65		0.00	1.21	0.44	27%	
472	Jacks 12 Yorkshire Puddings	1	1.39		0.00	0.95	0.44	32%	
473	Malt Vinegar	1	1.55		0.00	1.12	0.43	28%	
474	FLIPZ POUCHES PEANUT BUTTER PRETZELS 90g	1	1.59		0.00	1.17	0.43	27%	
475	FENTIMANS ELDERFLOWER 275MLx12	1	1.63		0.00	1.21	0.42	26%	
476	Sunflower	1	0.83		0.00	0.42	0.41	49%	
477	Wisdom toothbrushes twin pack	1	1.30		0.00	0.90	0.40	31%	
478	PM 1.45 PASTA N SAUCE CH, LEEK & HAM PA	1	1.45		0.00	1.06	0.39	27%	
479	SEALAPACK FREEZER BAGS 15S X 12	1	1.16		0.00	0.78	0.38	33%	
480	Napolina pasta 500g	1	1.50		0.00	1.13	0.37	25%	
481	CAREX ORIGINAL SHOWER GEL	1	1.41		0.00	1.05	0.36	26%	
482	ENLIVEN MOUTHWASH 500MLS x 8	1	1.24		0.00	0.89	0.35	29%	
483	CAREX ORIGINAL SHOWER GEL 500ML X 6	1	1.16		0.00	0.83	0.33	28%	
484	CAKE CASES WHITE 75S X 12	1	0.99		0.00	0.68	0.31	31%	
485	Hartleys orange jelly	1	1.15		0.00	0.84	0.31	27%	
486	Pm 1.79 garden peas	1	1.79		0.00	1.49	0.30	17%	
487	DREAMIES CHICKEN TREATS 60G X 8	1	1.46		0.00	1.17	0.29	20%	
488	7UP CANS 330ML	1	0.66		0.00	0.37	0.29	43%	
489	PM 1.35 Maynards wine gums 130g	1	1.13		0.00	0.85	0.29	25%	
490	MAYNARDS MINI GEMS BAG 130G	1	1.13		0.00	0.85	0.28	25%	
491	Dettol multi purpose wipes	1	1.66		0.00	1.38	0.28	17%	
492	Epicure organic red kidney beans	1	1.29		0.00	1.03	0.26	20%	
493	PM 99P SUPER NOODLES BBQ BEEF POTS 75G x	1	0.99		0.00	0.74	0.25	25%	
494	PM 1.35 Galaxy Smooth Milk 100g	1	1.13		0.00	0.89	0.24	21%	
495	HEINZ CHICKEN SOUP	1	1.89		0.00	1.66	0.23	12%	
496	RIZLA REGULAR SILVER X 100	1	0.38		0.00	0.15	0.23	61%	
497	PM 1.49 ROBINSONS SQUASH APPLE & BLACK	1	1.24		0.00	1.02	0.22	18%	
498	PM 1.49 ROBINSONS SQUASH ORANGE NAS 75	1	1.24		0.00	1.02	0.22	18%	
499	PM 1.49 ROBINSONS SQUASH SUMMER FRUIT 7	1	1.24		0.00	1.02	0.22	18%	
500	PM 1.50 RIBENA CORDIAL BLACKCURRANT 600	1	1.25		0.00	1.04	0.21	17%	
501	PM 1.25 GALAXY COOKIE CRUMBLE 114G X 24	1	1.04		0.00	0.83	0.21	20%	
502	PM 1.25 MAYNARDS WINE GUMS BAG 130G X 1	1	1.04		0.00	0.85	0.19	18%	
503	PEDIGREE CHICKEN IN GRAVY	1	1.24		0.00	1.05	0.19	15%	
504	Small Envelopes	1	0.10		0.00	0.00	0.10	100%	
505	PM 25P FREDDO ORIGINAL X 60	1	0.21		0.00	0.17	0.04	18%	
506	Beetroot Whole	1	1.50		0.00	2.00	-0.50	-33%	
507	FURNISS Clotted Cream Shortbread	1	3.55		0	4.5584	-1.0084	-0.284056	
508	HELLMANS GARLIC & HERB SAUCE	1	0		2.5	1.898	-1.898	n/a	
509	Hovis Thick White	0	0		0	0	0	n/a	