

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

From 18/06/2024 to 31/08/2024

OPERATING MONTH

3



NOTES TO PCS REPORTS

Creation of Community Benefit Society

On 18/6/24 the old limited company was closed and replaced a Community Benefit Society (CBS) now owned by local shareholders. Although all assets and liabilities were transferred over to the CBS, the financial year started on 18/6/24 as reflected in these accounts. To see the complete results for the shop's activities since opening last November, the results from both legal entities are combined and reported separately at the start of this pack

Interpretation of results

The headline result is a monthly sales total of £8.5k and a gross profit of £2.1k ie 25% margin (or YTD £23.2k and £5.5k - 24% respectively)

With overheads of £0.2k, this means a monthly profit before tax of £1.9k (or YTD O/Hs of £0.9k and PBT of £4.7k)

Turnover in the month was, disappointingly, our worst ever and is partly explained by the low working hours in the month (due to the bank holiday and 10 weekend days in August, we have 8 fewer opening hours than the next and shorter month of September)

The full July stock take numbers are now reflected in the year to date numbers and amounted to a stock write-off of £0.9k. This stems from a combination of factors occurring since opening last November. We anticipate that future stock losses will reduce for the following reasons:

- Problems whereby changes to costs of goods sold were not feeding through to the finance system have been resolved (more an underreporting of cogs than a stock loss)
- Till errors (caused by multiple factors) have reduced significantly and hopefully will stay low (see data below)
- We no longer sell newspapers which have been the greatest source of stock losses (£1.4k since opening)

Cash remained flat at £41k with the positive operational performance offset by reductions working capital (primarily accounts payable)

EPOS data quality

	month	ytd
Good month for data quality with the failure rate (sale item not matched with EPOS) currently standing at 1 in: 208 (representing a combination of scanning, set-up and operator errors)		207

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 Trevarthens 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 its 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 trevarthens 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

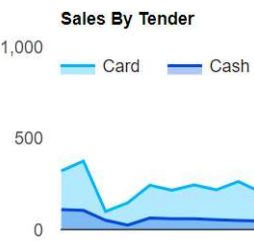
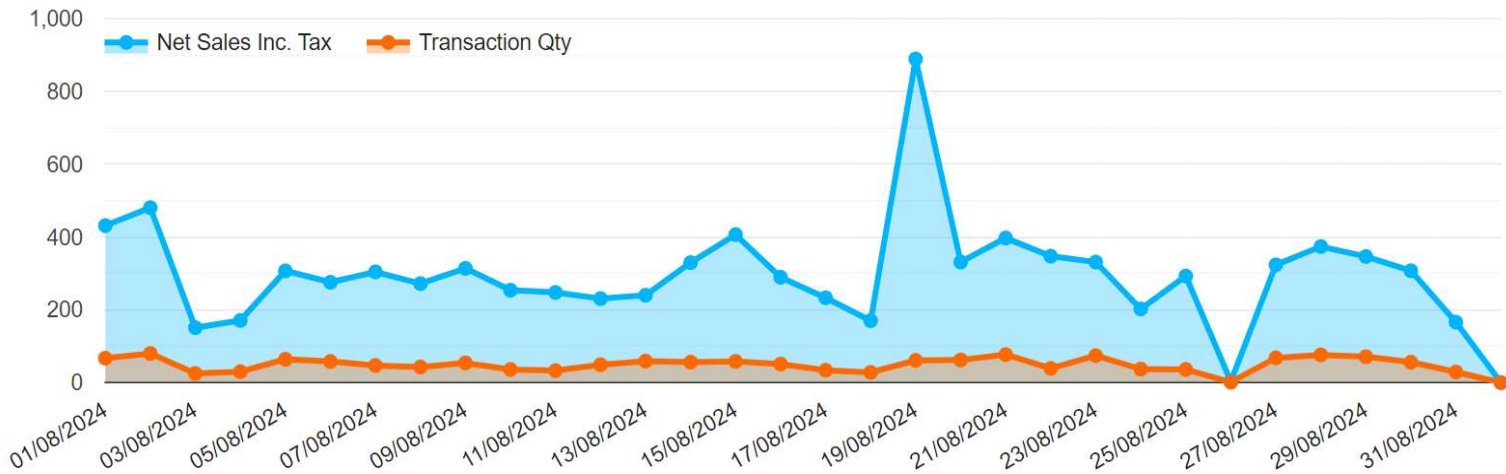
For the period 1/11/2023 to 31/08/2024

Account	Ltd Co 1 Nov 2023 to 17 Jun 2024	CBS 18 Jun 2024 to 31 Aug 2024	Combined 1 Nov 2023 to 31 Aug 2024
Turnover			
Other Revenue	239.00	0.00	239.00
Sales	72,390.99	23,280.49	95,671.48
Total Turnover	72,629.99	23,280.49	95,910.48
Cost of Sales			
Card Transaction fees	653.96	320.53	974.49
Cost of Goods Sold	53,997.90	15,634.97	69,632.87
Stock wastage	1,331.98	1,806.69	3,138.67
Total Cost of Sales	55,983.84	17,762.19	73,746.03
Gross Profit	16,646.15	5,518.30	22,164.45
<i>Gross margin</i>	23%	24%	23%
Administrative Costs			
Accounting S/W fees	576.36	159.60	735.96
Advertising & Marketing	28.70	0.00	28.70
Bank Fees	89.80	16.00	105.80
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	0.00	157.00
IT Software and Consumables	822.60	165.22	987.82
Legal Expenses	13.00	0.00	13.00
Light, Power, Heating	800.00	200.00	1,000.00
Miscellaneous equipment uncapitalised	2,110.69	20.99	2,131.68
Operating Lease Payments	82.00	30.00	112.00
Postage, Freight & Courier	162.00	0.00	162.00
Printing & Stationery	451.31	0.00	451.31
Professional fees	1,048.00	240.00	1,288.00
Shop consumables	191.28	(15.14)	176.14
Staff consumption	174.84	46.58	221.42
Staff Training	280.00	0.00	280.00
Telephone & Internet	70.75	0.00	70.75
Total Administrative Costs	7,886.21	863.25	8,749.46
Operating Profit	8,759.94	4,655.05	13,414.99
Profit on Ordinary Activities Before Taxation	8,759.94	4,655.05	13,414.99

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS
From 18/06/2024 to 31/08/2024



HIGH LEVEL SALES ANALYSIS (source: EPOS)



PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 18/06/2024 to 31/08/2024

YEAR TODAY

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 Soft Drinks	6 Dairy	7 Frozen Products	8 Tobacco and Vapes	9 Chilled Products
Turnover									
Sales	4,080	3,887	3,559	3,784	1,720	2,620	1,279	1,867	2,242
Other revenue	0	0	0	0	0	0	0	0	0
Total Turnover	4,080	3,887	3,559	3,784	1,720	2,620	1,279	1,867	2,242
Cost of Sales									
Card Transaction fees	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	2,508	2,565	2,233	2,624	995	1,913	762	1,390	1,796
Stock wastage	236	4	14	34	12	24	1	0	46
Total Cost of Sales	2,744	2,569	2,247	2,657	1,008	1,937	763	1,390	1,842
Gross Profit	1,337	1,318	1,312	1,127	712	683	517	477	400
Gross Margin	33%	34%	37%	30%	41%	26%	40%	26%	18%
Wastage	5.8%	0.1%	0.4%	0.9%	0.7%	0.9%	0.1%	0.0%	2.0%
Administrative Costs									
Accounting S/W fees	0	0	0	0	0	0	0	0	0
Bank Fees	0	0	0	0	0	0	0	0	0
IT Software and Consumables	0	0	0	0	0	0	0	0	0
Light, Power, Heating	0	0	0	0	0	0	0	0	0
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0
Operating Lease Payments	0	0	0	0	0	0	0	0	0
Professional fees	0	0	0	0	0	0	0	0	0
Shop consumables	0	0	0	0	0	0	0	0	0
Staff consumption	0	0	0	0	0	0	0	0	0
Total Administrative Costs	0	0	0	0	0	0	0	0	0
Operating Profit	1,337	1,318	1,312	1,127	712	683	517	477	400
Other Income									
Donations	0	0	0	0	0	0	0	0	0
Total Other Income	0	0	0	0	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	1,337	1,318	1,312	1,127	712	683	517	477	400
Profit after Taxation	1,337	1,318	1,312	1,127	712	683	517	477	400

PERRANWELL COMMUNITY STORES



Account	10 Household	11 Fresh Produce	12 Stationery	13 Pet Food etc	14 Tea&Coffee takeaway	15 Toiletries and Beauty	16 Newspapers	17 Unassigned	Total
Turnover									
Sales	1,036	884	359	311	146	221	811	(5,527)	23,280
Other revenue	0	0	0	0	0	0	0	0	0
Total Turnover	1,036	884	359	311	146	221	811	(5,527)	23,280
Cost of Sales									
Card Transaction fees	0	0	0	0	0	0	0	321	321
Cost of Goods Sold	644	499	207	213	60	137	811	(3,722)	15,635
Stock wastage	28	70	0	0	0	0	484	854	1,807
Total Cost of Sales	672	568	207	213	60	137	1,296	(2,547)	17,762
Gross Profit	364	316	152	97	86	84	(484)	(2,980)	5,518
Gross Margin	35%	36%	42%	31%	59%	38%	-60%		24%
Wastage	2.7%	7.9%	0.1%	0.0%	0.0%	0.0%	59.7%		7.8%
Administrative Costs									
Accounting S/W fees	0	0	0	0	0	0	0	160	160
Bank Fees	0	0	0	0	0	0	0	16	16
IT Software and Consumables	0	0	0	0	0	0	0	165	165
Light, Power, Heating	0	0	0	0	0	0	0	200	200
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	21	21
Operating Lease Payments	0	0	0	0	0	0	0	30	30
Professional fees	0	0	0	0	0	0	0	240	240
Shop consumables	0	0	0	0	0	0	0	(15)	(15)
Staff consumption	0	0	0	0	47	0	0	0	47
Total Administrative Costs	0	0	0	0	47	0	0	817	863
Operating Profit	364	316	152	97	39	84	(484)	(3,797)	4,655
Other Income									
Donations	0	0	0	0	0	0	0	0	0
Total Other Income	0	0	0	0	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	364	316	152	97	39	84	(484)	(3,797)	4,655
Profit after Taxation	364	316	152	97	39	84	(484)	(3,797)	4,655



	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Account	Youngins	Bookers	Suzy Stebbing	Roddas	Colin Carters	Trevarthen	Local Donor	Blakes	Unknown	B&M	GC Produce	Pryors	JJ & GDC Leach	Kneebone	Tremlett	Unassigned	Total
Turnover																	
Sales	15,192	2,866	1,328	2,631	850	1,786	279	1,916	454	146	274	84	128	11	811	(5,477)	23,280
Other revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	15,192	2,866	1,328	2,631	850	1,786	279	1,916	454	146	274	84	128	11	811	(5,477)	23,280
Cost of Sales																	
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	321	321
Cost of Goods Sold	10,103	1,859	623	1,922	482	1,466	4	1,480	273	36	159	0	108	7	811	(3,698)	15,635
Stock wastage	92	117	17	24	0	32	0	179	0	0	8	0	0	0	484	854	1,807
Total Cost of Sales	10,195	1,976	640	1,946	482	1,498	4	1,658	273	36	167	0	108	7	1,296	(2,523)	17,762
Gross Profit	4,997	890	689	686	368	288	275	258	181	110	107	84	20	3	(484)	(2,954)	5,518
Gross Margin	33%	31%	52%	26%	43%	16%	99%	13%	40%	75%	39%	100%	16%	32%	-60%		24%
Wastage	0.6%	4.1%	1.3%	0.9%	0.0%	1.8%	0.0%	9.3%	0.0%	0.0%	2.8%	0.0%	0.0%	1.7%	59.7%		7.8%
Administrative Costs																	
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160	160
Bank Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	16
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	165	165
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	200	200
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21	21
Operating Lease Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30	30
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	(15)	(15)
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47	47
Total Administrative Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	863	863
Operating Profit	4,997	890	689	686	368	288	275	258	181	110	107	84	20	3	(484)	(3,818)	4,655
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	4,997	890	689	686	368	288	275	258	181	110	107	84	20	3	(484)	(3,818)	4,655
Profit after Taxation	4,997	890	689	686	368	288	275	258	181	110	107	84	20	3	(484)	(3,818)	4,655

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 01/8/2024 to 31/08/2024

CURRENT MONTH ONLY

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

Account	1	2	3	4	5	6	7	8	9	10
	Groceries	Bakery and Bread	Beers, Wines, Spirits	Confectionery and Snacks	Dairy	Soft Drinks	Tobacco and Vapes	Fresh Produce	Household	Chilled Products
Turnover										
Sales	1,250	1,208	1,067	863	838	499	714	313	316	708
Other revenue	0	0	0	0	0	0	0	0	0	0
Total Turnover	1,250	1,208	1,067	863	838	499	714	313	316	708
Share of total sales	15%	14%	13%	10%	10%	6%	8%	4%	4%	8%
Cost of Sales										
Card Transaction fees	0	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	832	707	706	542	613	288	523	181	196	566
Stock wastage	12	96	4	5	6	3	0	16	11	41
Total Cost of Sales	844	803	710	547	619	290	523	196	208	606
Gross Profit	406	405	357	316	220	209	191	117	109	102
Gross Margin	32%	34%	33%	37%	26%	42%	27%	37%	34%	14%
Wastage	1.0%	8.0%	0.4%	0.6%	0.7%	0.5%	0.0%	5.0%	3.6%	5.8%
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
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
Shop consumables	0	0	0	0	0	0	0	0	0	0
Staff consumption	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	406	405	357	316	220	209	191	117	109	102
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	406	405	357	316	220	209	191	117	109	102
Profit after Taxation	406	405	357	316	220	209	191	117	109	102

PERRANWELL COMMUNITY STORES



Account	11 Frozen Products	12 Tea&Coffee takeaway	13 Pet Food etc	14 Toiletries and Beauty	15 Stationery	16 Newspapers	17 Unassigned	Total
Turnover								
Sales	270	52	81	61	89	225	(48)	8,507
Other revenue	0	0	0	0	0	0	0	0
Total Turnover	270	52	81	61	89	225	(48)	8,507
<i>Share of total sales</i>	<i>3%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>	<i>3%</i>	<i>-1%</i>	<i>100%</i>
Cost of Sales								
Card Transaction fees	0	0	0	0	0	0	83	83
Cost of Goods Sold	170	19	56	38	69	225	0	5,729
Stock wastage	0	0	0	0	0	303	100	597
Total Cost of Sales	170	19	56	38	69	527	183	6,408
Gross Profit	100	32	25	23	21	(303)	(231)	2,098
Gross Margin	37%	62%	31%	38%	23%	-135%		25%
Wastage	0.1%	0.0%	0.0%	0.0%	0.0%	134.6%		7.0%
Administrative Costs								
Accounting S/W fees	0	0	0	0	0	0	80	80
Bank Fees	0	0	0	0	0	0	2	2
Light, Power, Heating	0	0	0	0	0	0	100	100
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	21	21
Operating Lease Payments	0	0	0	0	0	0	10	10
Shop consumables	0	0	0	0	0	0	1	1
Staff consumption	0	11	0	0	0	0	0	11
Total Administrative Costs	0	11	0	0	0	0	214	225
Operating Profit	100	21	25	23	21	(303)	(445)	1,873
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	100	21	25	23	21	(303)	(445)	1,873
Profit after Taxation	100	21	25	23	21	(303)	(445)	1,873



Account	Youngs	Bookers	Roddas	Suzy Stebbing	Colin Carters	Local Donor	Blakes	Trevarthen	GC Produce	B&M	Unknown	Pryors	JJ & GDC Leach	Kneebone	Tremlett	Unassigned	Total
Turnover																	
Sales	4,418	826	847	323	294	119	564	547	120	52	110	14	42	5	225	2	8,507
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	4,418	826	847	323	294	119	564	547	120	52	110	14	42	5	225	2	8,507
Cost of Sales																	
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83	83
Cost of Goods Sold	2,949	555	620	150	165	0	410	449	71	11	76	0	36	3	225	8	5,729
Stock wastage	36	36	6	9	0	0	71	32	6	0	0	0	0	0	303	100	597
Total Cost of Sales	2,985	591	626	159	165	0	481	481	76	11	76	0	36	3	527	191	6,408
Gross Profit	1,433	235	221	165	129	119	83	66	43	40	33	14	6	2	(303)	(189)	2,098
Gross Margin	32%	28%	26%	51%	44%	100%	15%	12%	36%	78%	30%	100%	14%	36%	-135%		25%
Wastage	0.8%	4.4%	0.7%	2.7%	0.0%	0.0%	12.5%	5.8%	4.8%	0.0%	0.0%	0.0%	0.0%	0.0%	134.6%		7.0%
Administrative Costs																	
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80	80
Bank Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2
Light, Power, Heating	0	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	0	21	21
Operating Lease Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	10
Shop consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	11
Total Administrative Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	225	225
Operating Profit	1,433	235	221	165	129	119	83	66	43	40	33	14	6	2	(303)	(414)	1,873
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	1,433	235	221	165	129	119	83	66	43	40	33	14	6	2	(303)	(414)	1,873
Profit after Taxation	1,433	235	221	165	129	119	83	66	43	40	33	14	6	2	(303)	(414)	1,873

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

As at 31/08/2024

OPERATING MONTH**3****BALANCE SHEET**

	This month	Last month	Change in month
<i>ASSETS</i>			
<i>CURRENT ASSETS</i>			
Cash and cash in transit	41,116	40,973	143
Stocks	7,547	8,129	-582
Other	20	30	-10
	48,683	49,132	-449
<i>FIXED ASSETS</i>			
Equipment	2,442	2,442	0
<i>CURRENT LIABILITIES</i>			
Accounts Payable	-2,141	-5,114	2,972
Accruals	-650	-550	-100
Other Creditors	-1,443	-1,443	0
	-4,234	-7,106	2,872
NET CURRENT ASSETS	46,891	44,468	2,423
<i>SHAREHOLDERS FUNDS</i>			
Share capital	6,050	5,500	550
Donations	27,426	27,426	0
Retained earnings	13,415	11,542	1,873
TOTAL SHAREHOLDERS FUNDS	46,891	44,468	2,423

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

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

Rank	Name	Total Sales Inc		Total	Total Costs	Margin £	Margin %
		Qty	VAT	Discount	INC VAT		
1	Trevarthen meat	546	1485.92	31.15	1203.59	282.32	19%
2	Green Semi-skim Milk 2L	405	888.80	2.20	647.13	241.67	27%
3	Donated Cake / pastry LARGE	69	207.00	0.00	0.00	207.00	100%
4	Large Fresh Eggs x6	209	417.88	0.12	219.45	198.43	47%
5	Bon Appetit - Tray Bake	153	294.00	12.00	97.92	196.08	67%
6	Bon Appetit - Cake Slice	192	363.50	20.50	179.21	184.29	51%
7	Previata Italian Sparkling Brut	56	467.50	8.50	299.04	168.46	36%
8	BON APPETIT APPLE CAKE SLICE	170	417.81	7.19	252.00	165.81	40%
9	CANTI PROSECCO 75CL X 6	45	458.55	0.00	355.50	103.05	22%
10	Medium Free Range Eggs x6	138	275.50	0.50	172.50	103.00	37%
11	Green Semi-skim Milk 1L	250	298.73	1.27	212.50	86.23	29%
12	CIAOSECCO BIANCO FRIZZANTE 75CL	47	317.25	0.00	237.33	79.92	25%
13	Blakes Cake-SLICE	101	177.00	25.00	97.35	79.65	45%
14	Strawberry Cone/Cornetto	138	165.60	0.00	93.07	72.53	44%
15	Twister	105	166.95	0.00	100.80	66.15	40%
16	Blue Whole Milk 2L	113	244.20	4.40	179.67	64.53	26%
17	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	22	131.78	0.00	71.28	60.50	46%
18	Feast Original	123	184.50	0.00	128.41	56.09	30%
19	Cathedral mature cheddar	51	167.79	0.00	121.47	46.32	28%
20	Calippo Orange	67	106.53	0.00	63.52	43.01	40%
21	EVIAN 500MLS X 24	82	81.18	0.00	39.38	41.80	51%
22	Potatoes - LARGE bag	26	38.85	9.25	0.00	38.85	100%
23	Golden Virginia yellow	24	519.60	0.00	482.63	36.97	7%
24	COKE CANS 330MLS X 24	143	127.65	0.00	90.95	36.70	29%
25	MCVITIES MILK CHOC DIGESTIVES	60	111.00	0.00	74.30	36.70	33%
26	Clotted Cream 113g	75	122.10	1.65	85.50	36.60	30%
27	AMSTEL LAGER 4PK X 440ML X 6	31	184.45	0.00	147.87	36.58	20%
28	Blakes 4 saffron buns	70	182.00	0.00	145.60	36.40	20%
29	HEINEKEN 440ML PM	14	87.50	0.00	52.47	35.03	40%
30	ROWESFROZEN PASTIES STEAK	65	126.75	0.00	91.74	35.01	28%
31	PM 6.25 STELLA ARTOIS 440ml 4PK X 6	26	156.25	6.25	124.75	31.50	20%
32	Thatchers Gold	24	141.36	0.00	110.33	31.03	22%
33	Tango Pops	215	84.40	1.60	54.18	30.22	36%
34	CASILLERO CABERNET SAUVIGNON 75CL x 6	16	140.00	0.00	111.20	28.80	21%
35	Cards	23	28.75	0.00	0.00	28.75	100%
36	CALVET COTES DU RHONE 75CL	14	142.66	0.00	114.10	28.56	20%
37	Potatoes - MICRO bag	57	28.36	0.14	0.00	28.36	100%
38	pm 6.25 heineken 4pk	19	118.75	0.00	91.20	27.55	23%
39	Bag of Tomatoes	56	83.50	0.50	56.00	27.50	33%
40	Cappuccino	20	40.00	0.00	12.50	27.50	69%
579	Lemon or lime small	31	4.24	3.51	4.28	-0.04	-1%
580	CELERY	3	2.50	1.25	2.55	-0.05	-2%
581	RADNOR SPLASH APPLE&RASPEBRRY	10	3.00	2.00	3.15	-0.15	-5%
582	SANDWICH TUNA & MAYO	6	7.56	3.78	7.80	-0.24	-3%
583	PM 1.25 HARIBO SODA TWISTS ZING	8	10.00	0.00	10.28	-0.28	-3%
584	EPICURE CHICKPEAS IN SALT WATER 400G X 6	3	2.58	1.29	2.90	-0.32	-12%
585	COURGETTES	35	23.00	12.00	23.50	-0.50	-2%
586	Sweet Potatoes	25	5.44	0.81	5.95	-0.51	-9%
587	SEALAPACK FREEZER BAGS 15S X 12	5	4.17	2.78	4.70	-0.53	-13%
588	Cucumber	40	31.06	12.54	31.60	-0.54	-2%
589	LUSCOMBE ORGANIC RASPBERRY CRUSH 27cl x	14	22.49	9.01	23.06	-0.57	-3%
590	TATE & LYLE BLACK TREACLE 454G X 12	2	2.05	2.05	2.72	-0.67	-32%
591	Pedigree Tasty Minis chicken & duck	2	3.58	0.00	4.25	-0.67	-19%
592	RADNOR SPLASH ORANGE & PASSION TETRA	12	3.00	3.00	3.78	-0.78	-26%
593	Dettol multi purpose wipes	3	3.99	2.00	4.97	-0.98	-25%
594	Sunflower	7	4.00	3.00	5.04	-1.04	-26%
595	KALLO BEETROOT & BALSAMIC VEGGIE CAKE SN	3	5.23	5.24	6.48	-1.25	-24%
596	BUXTON SPARKLING 500ML X 24	3	0.00	2.25	1.35	-1.35	n/a
597	The Sunday Times	22	88.00	0.00	89.50	-1.50	-2%
598	KULANA CRANBERRY JUICE	8	6.22	3.78	7.80	-1.58	-25%
599	NESCAFE CAPPUCCINO SACHETS (box) 8S X 6	4	8.21	4.95	9.86	-1.65	-20%
600	*NON PM* CADBURY DRINKING CHOCOLATE 250	2	2.49	2.49	4.23	-1.74	-70%
601	Blakes Ginger Cake	2	3.50	3.50	5.60	-2.10	-60%
602	The Mail on Sunday	28	58.80	0.00	60.90	-2.10	-4%
603	DEL MONTE GRAPEFRUIT SEGMENTS IN JUICE 4	2	0.00	3.98	2.56	-2.56	n/a
604	*NON PM* HEINZ SALAD CREAM GLASS 285G X	4	5.58	5.58	8.56	-2.98	-53%
605	Fat free yoghurts	23	5.49	7.16	9.20	-3.71	-68%
606	Paloma kitchen roll	34	43.78	23.88	48.67	-4.89	-11%
607	CORNISH LARDER ALE CHUTNEY WITH ST IVES	6	13.50	13.50	18.90	-5.40	-40%
608	AUBERGINE	11	7.04	12.32	12.65	-5.61	-80%
609	PMDIET COKE 1075LTR	4	0.00	8.76	6.31	-6.31	n/a
610	FILBERTS BARBECUE ALMONDS 40g x 20	7	0.00	9.73	6.88	-6.88	n/a
611	Staff Americano	23	0.00	0.00	7.19	-7.19	n/a
612	Staff Cappuccino	12	0.00	0.00	7.50	-7.50	n/a
613	Book of 4 stamps - 1st class	14	75.60	0.00	84.00	-8.40	-11%
614	Blakes Wholemeal small	63	72.80	29.26	81.90	-9.10	-12%
615	Blakes White small	65	69.60	34.40	83.20	-13.60	-20%
616	Blakes Large malted grain	73	136.25	53.55	151.84	-15.59	-11%
617	Blakes White large	72	121.22	55.18	142.56	-21.34	-18%
618	Staff Latte	35	0.00	0.00	21.88	-21.88	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	Total Sales Inc		Total	Total Costs	Margin £	Margin %
		Qty	VAT	Discount	INC VAT		
1	Trevarthen meat	546	1485.92	31.15	1203.59	282.32	19%
2	Green Semi-skim Milk 2L	405	888.80	2.20	647.13	241.67	27%
3	Golden Virginia yellow	24	519.60	0.00	482.63	36.97	7%
4	Previata Italian Sparkling Brut	56	467.50	8.50	299.04	168.46	36%
5	CANTI PROSECCO 75CL X 6	45	458.55	0.00	355.50	103.05	22%
6	Large Fresh Eggs x6	209	417.88	0.12	219.45	198.43	47%
7	BON APPETIT APPLE CAKE SLICE	170	417.81	7.19	252.00	165.81	40%
8	Bon Appetit - Cake Slice	192	363.50	20.50	179.21	184.29	51%
9	Lambert & Butler	26	362.70	0.00	342.73	19.97	6%
10	CIAOSECCO BIANCO FRIZZANTE 75CL	47	317.25	0.00	237.33	79.92	25%
11	Green Semi-skim Milk 1L	250	298.73	1.27	212.50	86.23	29%
12	Bon Appetit - Tray Bake	153	294.00	12.00	97.92	196.08	67%
13	MARLBORO GOLD 20	18	278.70	0.00	254.56	24.14	9%
14	Medium Free Range Eggs x6	138	275.50	0.50	172.50	103.00	37%
15	Cutters choice original	11	256.30	0.00	242.33	13.97	5%
16	Blue Whole Milk 2L	113	244.20	4.40	179.67	64.53	26%
17	Donated Cake / pastry LARGE	69	207.00	0.00	0.00	207.00	100%
18	Blakes Rich Slab Cake	56	204.03	50.21	203.84	0.19	0%
19	Blakes Almond and Cherry	54	202.03	43.13	196.02	6.01	3%
20	Feast Original	123	184.50	0.00	128.41	56.09	30%
21	AMSTEL LAGER 4PK X 440ML X 6	31	184.45	0.00	147.87	36.58	20%
22	Blakes 4 saffron buns	70	182.00	0.00	145.60	36.40	20%
23	Blakes Cake-SLICE	101	177.00	25.00	97.35	79.65	45%
24	The Telegraph on Saturday	39	172.50	0.00	172.50	0.00	0%
25	Cathedral mature cheddar	51	167.79	0.00	121.47	46.32	28%
26	Twister	105	166.95	0.00	100.80	66.15	40%
27	Strawberry Cone/Cornetto	138	165.60	0.00	93.07	72.53	44%
28	PM 2.99 ANDREX TOILET ROLLS 4PK X 6	54	161.46	0.00	140.94	20.52	13%
29	PM 26.25 STELLA ARTOIS 440ml 4PK X 6	26	156.25	6.25	124.75	31.50	20%
30	CALVET COTES DU RHONE 75CL	14	142.66	0.00	114.10	28.56	20%
31	Thatchers Gold	24	141.36	0.00	110.33	31.03	22%
32	CASILLERO CABERNET SAUVIGNON 75CL x 6	16	140.00	0.00	111.20	28.80	21%
33	Blakes Large malted grain	73	136.25	53.55	151.84	-15.59	-11%
34	Roddas Cornish Butter	45	134.55	0.00	111.15	23.40	17%
35	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	22	131.78	0.00	71.28	60.50	46%
36	COKE CANS 330MLS X 24	143	127.65	0.00	90.95	36.70	29%
37	ROWESFROZEN PASTIES STEAK	65	126.75	0.00	91.74	35.01	28%
38	Clotted Cream 113g	75	122.10	1.65	85.50	36.60	30%
39	Blakes White large	72	121.22	55.18	142.56	-21.34	-18%
40	pm 6.25 heineken 4pk	19	118.75	0.00	91.20	27.55	23%
579	PMDIET COKE 1075LTR	1	2.19	0.00	1.58	0.61	28%
580	AMOY SOY LIGHT SAUCE 150ML x12	1	2.09	0.00	1.51	0.58	28%
581	ANADIN EXTRA 8s X 12	1	2.09	0.00	1.50	0.59	28%
582	LAZY GARLIC 200G X 6	1	2.05	0.00	1.46	0.59	29%
583	TATE & LYLE BLACK TREACLE 454G X 12	2	2.05	2.05	2.72	-0.67	-32%
584	SURE DEO SPRAY FOR WOMEN **BRIGHT ** 150	1	1.99	0.00	1.27	0.72	36%
585	Spring onion bunch	3	1.80	0.00	1.23	0.57	32%
586	PEDIGREE TASTY MINIS BEEF & POULTRY 155G	1	1.79	0.00	1.41	0.38	21%
587	LILLETS SUPER PLUS 10S X 8	1	1.75	0.00	1.35	0.40	23%
588	Wisdom toothbrushes twin pack	1	1.56	0.00	1.08	0.48	31%
589	MONSTER Zero Sugar ENERGY DRINK	1	1.55	0.00	0.83	0.72	46%
590	Glue Stick	2	1.50	0.00	0.00	1.50	100%
591	GREENS PANCAKE MIX	1	1.50	0.00	0.99	0.51	34%
592	Super Glue	3	1.50	0.00	0.00	1.50	100%
593	CAREX ORIGINAL SHOWER GEL 500ML X 6	1	1.39	0.00	1.00	0.39	28%
594	DUZZIT DRAIN AWAY LIQUID 400ML X 12	1	1.35	0.00	0.92	0.43	32%
595	PM65P KIT KAT CHUNKY 40G	2	1.30	0.00	0.97	0.33	25%
596	Jacks Tomato Puree	1	1.29	0.00	0.85	0.44	34%
597	Panasonic Zinc*AAA*	1	1.25	0.00	0.74	0.51	41%
598	PM 1.25 BOURNVILLE 100G X 18	1	1.25	0.00	1.04	0.21	17%
599	PM 1.25 FRUIT & NUT CDM *95G* X 22	1	1.25	0.00	1.04	0.21	17%
600	PM FREDDO CARAMEL	5	1.25	0.00	1.03	0.22	18%
601	Revels Treat Bags 71g	1	1.25	0.00	0.99	0.26	21%
602	PM 1.20 OASIS SUMMERFRUIT X 12	1	1.20	0.00	0.90	0.30	25%
603	CAKE CASES WHITE 75S X 12	1	1.19	0.00	0.81	0.38	32%
604	Jacks Penne 500g	1	1.19	0.00	0.83	0.36	30%
605	The Daily Mail	1	1.10	0.00	1.10	0.00	0%
606	FELIX CRISPIES BEEF & CHICKEN	1	1.09	0.00	0.89	0.20	18%
607	Dishwasher Tablets x 4	1	1.00	0.00	0.58	0.42	42%
608	Paracetamol Tablets	1	0.75	0.00	0.65	0.10	14%
609	PM 70P SNICKERS STD 48g X 48	1	0.70	0.00	0.56	0.14	20%
610	BORWICKS BICARB SODA 100G X 12	1	0.59	0.00	0.44	0.15	25%
611	BUXTON SPARKLING 500ML X 24	3	0.00	2.25	1.35	-1.35	n/a
612	DEL MONTE GRAPEFRUIT SEGMENTS IN JUICE 4	2	0.00	3.98	2.56	-2.56	n/a
613	Donated veg	4	0.00	0.00	0.00	0.00	n/a
614	FILBERTS BARBECUE ALMONDS 40g x 20	7	0.00	9.73	6.88	-6.88	n/a
615	PMDIET COKE 1075LTR	4	0.00	8.76	6.31	-6.31	n/a
616	Staff Americano	23	0.00	0.00	7.19	-7.19	n/a
617	Staff Cappuccino	12	0.00	0.00	7.50	-7.50	n/a
618	Staff Latte	35	0.00	0.00	21.88	-21.88	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 Inc		Total Discount	Total Costs		Margin £	Margin %
			VAT			INC VAT			
1	Trevarthen meat	546	1485.92		31.15	1203.59	282.32	19%	
2	Green Semi-skim Milk 2L	405	888.80		2.20	647.13	241.67	27%	
3	Carrots/Parsnips	277	25.20		30.20	19.11	6.09	24%	
4	Green Semi-skim Milk 1L	250	298.73		1.27	212.50	86.23	29%	
5	Tango Pops	215	84.40		1.60	54.18	30.22	36%	
6	Large Fresh Eggs x6	209	417.88		0.12	219.45	198.43	47%	
7	Bon Appetit - Cake Slice	192	363.50		20.50	179.21	184.29	51%	
8	Baking Potatoes	178	85.75		3.25	65.86	19.89	23%	
9	BON APPETIT APPLE CAKE SLICE	170	417.81		7.19	252.00	165.81	40%	
10	Bon Appetit - Tray Bake	153	294.00		12.00	97.92	196.08	67%	
11	COKE CANS 330MLS X 24	143	127.65		0.00	90.95	36.70	29%	
12	Green Semi-skim Milk 568ml	143	102.00		5.25	78.65	23.35	23%	
13	Medium Free Range Eggs x6	138	275.50		0.50	172.50	103.00	37%	
14	Strawberry Cone/Cornetto	138	165.60		0.00	93.07	72.53	44%	
15	Feast Original	123	184.50		0.00	128.41	56.09	30%	
16	WHISKAS TUNA IN JELLY POUCHES 85g x 28	115	56.35		0.00	49.24	7.11	13%	
17	Blue Whole Milk 2L	113	244.20		4.40	179.67	64.53	26%	
18	Green Apples	107	53.13		0.37	35.58	17.55	33%	
19	Twister	105	166.95		0.00	100.80	66.15	40%	
20	PM 25P FREDDO ORIGINAL X 60	102	25.50		0.00	21.40	4.10	16%	
21	Blakes Cake-SLICE	101	177.00		25.00	97.35	79.65	45%	
22	ROWNTREES FRUIT PASTILLES	89	52.80		0.60	43.90	8.90	17%	
23	TWIRL CADBURYS	87	60.03		0.00	45.73	14.30	24%	
24	Blue Whole Milk 1L	85	98.40		3.60	72.25	26.15	27%	
25	Thick & Creamy Yoghurt	84	46.20		0.00	35.49	10.71	23%	
26	EVIAN 500MLS X 24	82	81.18		0.00	39.38	41.80	51%	
27	Blakes Malted Small	81	110.16		25.11	110.16	0.00	0%	
28	PM 75P FANTA ORANGE CANS 330ML X 24	80	65.60		0.00	38.47	27.13	41%	
29	Tomato - single large	76	35.00		3.00	31.60	3.40	10%	
30	Clotted Cream 113g	75	122.10		1.65	85.50	36.60	30%	
31	Blakes Large malted grain	73	136.25		53.55	151.84	-15.59	-11%	
32	Blakes White large	72	121.22		55.18	142.56	-21.34	-18%	
33	Blakes 4 saffron buns	70	182.00		0.00	145.60	36.40	20%	
34	Donated Cake / pastry LARGE	69	207.00		0.00	0.00	207.00	100%	
35	Double Decker PM 69p	69	47.61		0.00	36.48	11.13	23%	
36	Calippo Orange	67	106.53		0.00	63.52	43.01	40%	
37	CADBURY DAIRY MILK 95G	67	90.45		0.00	70.11	20.34	22%	
38	TIC TAC MIXER FRUIT ADVENTURE	66	56.10		0.00	40.71	15.39	27%	
39	ROWESFROZEN PASTIES STEAK	65	126.75		0.00	91.74	35.01	28%	
40	Blakes White small	65	69.60		34.40	83.20	-13.60	-20%	
579	MONSTER Zero Sugar ENERGY DRINK	1	1.55		0.00	0.83	0.72	46%	
580	PM 2.29 KELLOGGS KRAVE HAZELNUT 410g x	1	3.29		0.00	2.63	0.67	20%	
581	PM 2.29 MCDUGALLS PLAIN FLOUR 1.1KG X	1	2.29		0.00	1.63	0.67	29%	
582	Ker Steaklet & Chips	1	2.75		0.00	2.09	0.66	24%	
583	HEAD & SHOULDERS CLASSIC CLEAN 200MLS X	1	2.55		0.00	1.90	0.65	26%	
584	Oxo cubes beef 12s	1	2.59		0.00	1.96	0.63	24%	
585	TIPTREE LEMON CURD 312g x 6	1	3.29		0.00	2.67	0.63	19%	
586	PMDIET COKE 1075LTR	1	2.19		0.00	1.58	0.61	28%	
587	HP SAUCE SQUEEZY 285G X 8	1	2.59		0.00	1.99	0.60	23%	
588	BENS KORMA SAUCE 450G X 6	1	2.35		0.00	1.75	0.60	26%	
589	LAZY GARLIC 200G X 6	1	2.05		0.00	1.46	0.59	29%	
590	ANADIN EXTRA 8s X 12	1	2.09		0.00	1.50	0.59	28%	
591	AMOY SOY LIGHT SAUCE 150ML x12	1	2.09		0.00	1.51	0.58	28%	
592	PM 2.99 KELLOGGS BRAN FLAKES 500g x 6	1	2.99		0.00	2.43	0.56	19%	
593	PM 2.99 KELLOGGS FRUIT N FIBRE 500g x 6	1	2.99		0.00	2.43	0.56	19%	
594	Birds Eye Beef Burgers plant protein	1	2.79		0.00	2.24	0.55	20%	
595	Panasonic Zinc*AAA*	1	1.25		0.00	0.74	0.51	41%	
596	GREENS PANCAKE MIX	1	1.50		0.00	0.99	0.51	34%	
597	Trevarthen meat chicken	1	2.54		0.00	2.06	0.48	19%	
598	Wisdom toothbrushes twin pack	1	1.56		0.00	1.08	0.48	31%	
599	BENS TIKKA MASALA 450G X 6	1	2.19		0.00	1.73	0.46	21%	
600	PM 2.39 Heinz tomato sauce 300ml	1	2.39		0.00	1.94	0.45	19%	
601	Jacks Tomato Puree	1	1.29		0.00	0.85	0.44	34%	
602	DUZZIT DRAIN AWAY LIQUID 400ML X 12	1	1.35		0.00	0.92	0.43	32%	
603	Dishwasher Tablets x 4	1	1.00		0.00	0.58	0.42	42%	
604	LILLETS SUPER PLUS 10S X 8	1	1.75		0.00	1.35	0.40	23%	
605	CAREX ORIGINAL SHOWER GEL 500ML X 6	1	1.39		0.00	1.00	0.39	28%	
606	PEDIGREE TASTY MINIS BEEF & POULTRY 155G	1	1.79		0.00	1.41	0.38	21%	
607	CAKE CASES WHITE 75S X 12	1	1.19		0.00	0.81	0.38	32%	
608	Jacks Penne 500g	1	1.19		0.00	0.83	0.36	30%	
609	PM 2.50 FINISH DISHWASH CLEANER 250ml x	1	2.50		0.00	2.17	0.33	13%	
610	PM 1.20 OASIS SUMMERFRUIT X 12	1	1.20		0.00	0.90	0.30	25%	
611	Revels Treat Bags 71g	1	1.25		0.00	0.99	0.26	21%	
612	PM 1.25 FRUIT & NUT CDM *95G* X 22	1	1.25		0.00	1.04	0.21	17%	
613	PM 1.25 BOURNVILLE 100G X 18	1	1.25		0.00	1.04	0.21	17%	
614	FELIX CRISPIES BEEF & CHICKEN	1	1.09		0.00	0.89	0.20	18%	
615	BORWICKS BICARB SODA 100G X 12	1	0.59		0.00	0.44	0.15	25%	
616	PM 70P SNICKERS STD 48g X 48	1	0.70		0.00	0.56	0.14	20%	
617	Paracetamol Tablets	1	0.75		0.00	0.65	0.10	14%	
618	The Daily Mail	1	1.10		0.00	1.10	0.00	0%	

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

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

Rank	Name	Total Sales Inc		Total	Total Costs	Margin £	Margin %
		Qty	VAT	Discount	INC VAT		
1	Donated Cake / pastry LARGE	39	117.00	0.00	0.00	117.00	100%
2	Previate Italian Sparkling Brut	36	297.50	8.50	192.24	105.26	35%
3	Trevarthen meat	211	543.44	21.52	440.18	103.25	19%
4	Large Fresh Eggs x6	93	185.88	0.12	97.65	88.23	47%
5	Green Semi-skim Milk 2L	149	325.60	2.20	240.09	85.51	26%
6	Bon Appetit - Tray Bake	58	108.00	8.00	37.12	70.88	66%
7	Bon Appetit - Cake Slice	58	106.00	10.00	54.14	51.86	49%
8	Blakes Cake-SLICE	57	100.00	14.00	55.00	45.00	45%
9	Medium Free Range Eggs x6	54	108.00	0.00	67.50	40.50	38%
10	BON APPETIT APPLE CAKE SLICE	45	109.31	3.19	69.00	40.31	37%
11	Green Semi-skim Milk 1L	102	121.13	1.27	86.70	34.43	28%
12	CANTI PROSECCO 75CL X 6	15	152.85	0.00	118.50	34.35	22%
13	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	11	65.89	0.00	35.64	30.25	46%
14	Blue Whole Milk 2L	48	103.40	2.20	76.32	27.08	26%
15	pm 6.25 heineken 4pk	18	112.50	0.00	86.40	26.10	23%
16	Cathedral mature cheddar	24	78.96	0.00	57.16	21.80	28%
17	Cards	15	18.75	0.00	0.00	18.75	100%
18	Feast Original	41	61.50	0.00	42.80	18.70	30%
19	Thatchers Gold	14	82.46	0.00	64.36	18.10	22%
20	CASILLERO CABERNET SAUVIGNON 75CL x 6	10	87.50	0.00	69.50	18.00	21%
21	Golden Virginia yellow	11	238.15	0.00	221.21	16.94	7%
22	MCVITIES MILK CHOC DIGESTIVES	27	49.95	0.00	33.44	16.51	33%
23	EVIAN 500MLS X 24	32	31.68	0.00	15.18	16.50	52%
24	Latte	11	22.00	0.00	6.88	15.13	69%
25	Strawberry Cone/Cornetto	28	33.60	0.00	18.88	14.72	44%
26	CALVET COTES DU RHONE 75CL	7	71.33	0.00	57.05	14.28	20%
27	AMSTEL LAGER 4PK X 440ML X 6	12	71.40	0.00	57.24	14.16	20%
28	Clotted Cream 113g	27	44.55	0.00	30.78	13.77	31%
29	COKE CANS 330MLS X 24	45	42.75	0.00	29.50	13.25	31%
30	Bag of Tomatoes	29	43.00	0.50	30.00	13.00	30%
31	RAID FLY & WASP KILLER 300MLS X 6	15	59.85	0.00	47.07	12.78	21%
32	Baking Potatoes	102	50.50	0.50	37.74	12.76	25%
33	Blakes 4 saffron buns	24	62.40	0.00	49.92	12.48	20%
34	Potatoes - MICRO bag	25	12.36	0.14	0.00	12.36	100%
35	MONSTER ULTRA WHITE 500ML	17	29.05	0.70	16.98	12.07	42%
36	MARLBORO GOLD 20	8	125.20	0.00	113.14	12.06	10%
37	CIAOSECCO BIANCO FRIZZANTE 75CL	7	47.25	0.00	35.35	11.90	25%
38	Blue Whole Milk 1L	34	40.80	0.00	28.90	11.90	29%
39	BS white sliced loaf	20	47.00	0.00	35.80	11.20	24%
40	TATE & LYLE GRANULATED SUGAR 1KG x15	12	23.88	0.00	13.19	10.69	45%
460	The Falmouth Packet	7	8.40	0.00	8.40	0.00	0%
461	Donated veg	2	0.00	0.00	0.00	0.00	n/a
462	PURPLE SPROUTING BROCCOLI	1	0.00	1.00	0.00	0.00	n/a
463	FLIPZ MILK CHOCOLATE 80G	4	4.77	1.59	4.79	-0.02	0%
464	FLIPZ POUCHES COOKIES & CREAM	6	9.54	0.00	9.58	-0.04	0%
465	PM AERO PEPPERMINT GIANT 90G	3	4.05	0.00	4.16	-0.11	-3%
466	PM 1.35 GALAXY COOKIE CRUMBLE	3	4.05	0.00	4.28	-0.23	-6%
467	BUENO KINDER CHOCOLATE X2	6	6.90	0.00	7.15	-0.25	-4%
468	JIMMYS ICED COFFEE ORIGINAL 250ML	1	1.85	0.00	2.18	-0.33	-18%
469	Oasis summer fruits	7	9.10	0.00	9.45	-0.35	-4%
470	SEALAPACK FREEZER BAGS 15S X 12	2	1.39	1.39	1.88	-0.49	-35%
471	Blakes White small	23	28.80	8.00	29.44	-0.64	-2%
472	Pedigree Tasty Minis chicken & duck	2	3.58	0.00	4.25	-0.67	-19%
473	Sweet Potatoes	11	1.94	0.81	2.62	-0.68	-35%
474	ESSENTIAL FOIL 300mm x 5m x 12	1	0.00	1.29	0.84	-0.84	n/a
475	PM 1.25 MCVITIES NICE 250G X 12	8	9.37	0.63	10.25	-0.88	-9%
476	Broad Bean Bag	4	5.00	3.00	6.00	-1.00	-20%
477	Kale Bag	1	0.00	1.50	1.00	-1.00	n/a
478	Dettol multi purpose wipes	2	1.99	2.00	3.31	-1.32	-66%
479	Bake at home 2 baguettes	4	10.13	3.67	11.56	-1.43	-14%
480	The Sunday Times	3	12.00	0.00	13.50	-1.50	-13%
481	Sunflower	6	3.00	3.00	4.54	-1.54	-51%
482	KULANA CRANBERRY JUICE	7	4.97	3.78	6.83	-1.86	-37%
483	The Mail on Sunday	12	25.20	0.00	27.30	-2.10	-8%
484	NESCAFE CAPPUCCINO SACHETS (box) 8S X 6	3	4.92	4.95	7.40	-2.48	-50%
485	Blakes Almond and Cherry	22	77.18	22.70	79.86	-2.68	-3%
486	Staff Cappuccino	5	0.00	0.00	3.13	-3.13	n/a
487	Blakes Rich Slab Cake	17	58.75	18.43	61.88	-3.13	-5%
488	Staff Americano	11	0.00	0.00	3.44	-3.44	n/a
489	CORNISH LARDER ALE CHUTNEY WITH ST IVES	4	9.00	9.00	12.60	-3.60	-40%
490	Book of 4 stamps - 1st class	7	37.80	0.00	42.00	-4.20	-11%
491	*NON PM* HEINZ SALAD CREAM GLASS 285G X	2	0.00	5.58	4.28	-4.28	n/a
492	Staff Latte	7	0.00	0.00	4.38	-4.38	n/a
493	Paloma kitchen roll	13	13.93	11.94	18.61	-4.68	-34%
494	CORNISH **ORIGINAL COFFEE** 227G x6	2	9.98	0.00	14.86	-4.88	-49%
495	Fat free yoghurts	15	1.09	7.16	6.00	-4.91	-450%
496	Blakes Large malted grain	28	53.30	19.50	58.24	-4.94	-9%
497	Blakes Malted Small	33	37.55	17.56	44.88	-7.33	-20%
498	Blakes White large	24	35.51	23.29	47.52	-12.01	-34%
499	Blakes Wholemeal small	25	19.34	21.16	32.50	-13.16	-68%

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

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

Rank	Name	Total Sales Inc		Total	Total Costs	Margin £	Margin %
		Qty	VAT	Discount	INC VAT		
1	Trevarthen meat	211	543.44	21.52	440.18	103.25	19%
2	Green Semi-skim Milk 2L	149	325.60	2.20	240.09	85.51	26%
3	Previata Italian Sparkling Brut	36	297.50	8.50	192.24	105.26	35%
4	Golden Virginia yellow	11	238.15	0.00	221.21	16.94	7%
5	Large Fresh Eggs x6	93	185.88	0.12	97.65	88.23	47%
6	Lambert & Butler	13	181.35	0.00	171.37	9.98	6%
7	CANTI PROSECCO 75CL X 6	15	152.85	0.00	118.50	34.35	22%
8	MARLBORO GOLD 20	8	125.20	0.00	113.14	12.06	10%
9	Green Semi-skim Milk 1L	102	121.13	1.27	86.70	34.43	28%
10	Donated Cake / pastry LARGE	39	117.00	0.00	0.00	117.00	100%
11	pm 6.25 heineken 4pk	18	112.50	0.00	86.40	26.10	23%
12	BON APPETIT APPLE CAKE SLICE	45	109.31	3.19	69.00	40.31	37%
13	Bon Appetit - Tray Bake	58	108.00	8.00	37.12	70.88	66%
14	Medium Free Range Eggs x6	54	108.00	0.00	67.50	40.50	38%
15	Bon Appetit - Cake Slice	58	106.00	10.00	54.14	51.86	49%
16	Blue Whole Milk 2L	48	103.40	2.20	76.32	27.08	26%
17	Blakes Cake-SLICE	57	100.00	14.00	55.00	45.00	45%
18	The Telegraph on Saturday	20	90.00	0.00	90.00	0.00	0%
19	CASILLERO CABERNET SAUVIGNON 75CL x 6	10	87.50	0.00	69.50	18.00	21%
20	Thatchers Gold	14	82.46	0.00	64.36	18.10	22%
21	Cathedral mature cheddar	24	78.96	0.00	57.16	21.80	28%
22	Blakes Almond and Cherry	22	77.18	22.70	79.86	-2.68	-3%
23	AMSTEL LAGER 4PK X 440ML X 6	12	71.40	0.00	57.24	14.16	20%
24	CALVET COTES DU RHONE 75CL	7	71.33	0.00	57.05	14.28	20%
25	Cutters choice original	3	69.90	0.00	66.09	3.81	5%
26	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	11	65.89	0.00	35.64	30.25	46%
27	Blakes 4 saffron buns	24	62.40	0.00	49.92	12.48	20%
28	Feast Original	41	61.50	0.00	42.80	18.70	30%
29	RAID FLY & WASP KILLER 300MLS X 6	15	59.85	0.00	47.07	12.78	21%
30	Blakes Rich Slab Cake	17	58.75	18.43	61.88	-3.13	-5%
31	GORDONS GIN 70CL	3	58.65	0.00	51.62	7.03	12%
32	PM 12.99 ANDREX TOILET ROLLS 4PK X 6	19	56.81	0.00	49.59	7.22	13%
33	Blakes Large malted grain	28	53.30	19.50	58.24	-4.94	-9%
34	Baking Potatoes	102	50.50	0.50	37.74	12.76	25%
35	MCVITIES MILK CHOC DIGESTIVES	27	49.95	0.00	33.44	16.51	33%
36	Roddas Cornish Butter	16	47.84	0.00	39.52	8.32	17%
37	CIAOSECCO BIANCO FRIZZANTE 75CL	7	47.25	0.00	35.35	11.90	25%
38	BS white sliced loaf	20	47.00	0.00	35.80	11.20	24%
39	Meadow Churn Salted butter 250g	22	45.98	0.00	36.30	9.68	21%
40	Green Semi-skim Milk 568ml	64	45.75	2.25	35.20	10.55	23%
460	MONSTER Zero Sugar ENERGY DRINK	1	1.55	0.00	0.83	0.72	46%
461	Butternut Squash	1	1.50	0.00	1.00	0.50	33%
462	GREENS PANCAKE MIX	1	1.50	0.00	0.99	0.51	34%
463	Filberts Olive Snack Rosemary & Garlic	1	1.49	0.00	0.87	0.63	42%
464	ESSENTIAL CLING FILM 300mm x 30m x 12	1	1.40	0.00	0.98	0.42	30%
465	SAXA GROUND BLACK PEPPER *25g* X 12	1	1.39	0.00	1.01	0.38	28%
466	SEALAPACK FREEZER BAGS 15S X 12	2	1.39	1.39	1.88	-0.49	-35%
467	SM Cheese Pizza	1	1.39	0.00	1.09	0.30	22%
468	SUPABRIGHT SPONGE SCOURERS 10PK X 10	1	1.39	0.00	0.99	0.40	29%
469	DUZZIT DRAIN AWAY LIQUID 400ML X 12	1	1.35	0.00	0.92	0.43	32%
470	Jacks Tomato Puree	1	1.29	0.00	0.85	0.44	34%
471	Pitta Bread Plain	1	1.29	0.00	0.82	0.47	37%
472	BASSETTS LIQUORICE ALLSORTS BAG	1	1.25	0.00	0.94	0.31	25%
473	Panasonic Zinc *AA* 4	1	1.25	0.00	0.64	0.61	49%
474	PM 1.25 MALTESERS TREAT BAG X 24	1	1.25	0.00	1.08	0.17	13%
475	PM 1.25 MCVITIES CUSTARD CREAMS 300G X	1	1.25	0.00	1.03	0.23	18%
476	PM 1.25 RYVITA CRACKERBREAD 125g x 8	1	1.25	0.00	0.99	0.26	21%
477	PM FREDDO CARAMEL	5	1.25	0.00	1.03	0.22	18%
478	Revels Treat Bags 71g	1	1.25	0.00	0.99	0.26	21%
479	PM 1.20 OASIS SUMMERFRUIT X 12	1	1.20	0.00	0.90	0.30	25%
480	CAKE CASES WHITE 75S X 12	1	1.19	0.00	0.81	0.38	32%
481	Jacks Mixed Vegetables	1	1.19	0.00	0.77	0.42	35%
482	Jacks Penne 500g	1	1.19	0.00	0.83	0.36	30%
483	Fat free yoghurts	15	1.09	7.16	6.00	-4.91	-450%
484	EAT REAL LENTIL CHIPS SEA SALT 40G	1	1.00	0.00	0.55	0.45	45%
485	Hot Chocolate	1	1.00	0.00	0.15	0.85	85%
486	BURTS CHEDDAR & SPRING ONION *40G* x 20	1	0.89	0.00	0.57	0.32	36%
487	7UP CANS 330ML	1	0.79	0.00	0.45	0.34	43%
488	Brown Tape	1	0.75	0.00	0.00	0.75	100%
489	BORWICKS BICARB SODA 100G X 12	1	0.59	0.00	0.44	0.15	25%
490	Super Glue	1	0.50	0.00	0.00	0.50	100%
491	RIZLA REGULAR SILVER X 100	1	0.45	0.00	0.18	0.27	60%
492	*NON PM* HEINZ SALAD CREAM GLASS 285G X	2	0.00	5.58	4.28	-4.28	n/a
493	Donated veg	2	0.00	0.00	0.00	0.00	n/a
494	ESSENTIAL FOIL 300mm x 5m x 12	1	0.00	1.29	0.84	-0.84	n/a
495	Kale Bag	1	0.00	1.50	1.00	-1.00	n/a
496	PURPLE SPROUTING BROCCOLI	1	0.00	1.00	0.00	0.00	n/a
497	Staff Americano	11	0.00	0.00	3.44	-3.44	n/a
498	Staff Cappuccino	5	0.00	0.00	3.13	-3.13	n/a
499	Staff Latte	7	0.00	0.00	4.38	-4.38	n/a

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

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Rank	Name	Total Sales Inc		Total	Total Costs	Margin £	Margin %
		Qty	VAT	Discount	INC VAT		
1	Trevarthen meat	211	543.44	21.52	440.18	103.25	19%
2	Green Semi-skim Milk 2L	149	325.60	2.20	240.09	85.51	26%
3	Green Semi-skim Milk 1L	102	121.13	1.27	86.70	34.43	28%
4	Baking Potatoes	102	50.50	0.50	37.74	12.76	25%
5	Carrots/Parsnips	100	11.00	9.00	6.90	4.10	37%
6	Large Fresh Eggs x6	93	185.88	0.12	97.65	88.23	47%
7	Green Semi-skim Milk 568ml	64	45.75	2.25	35.20	10.55	23%
8	Bon Appetit - Tray Bake	58	108.00	8.00	37.12	70.88	66%
9	Bon Appetit - Cake Slice	58	106.00	10.00	54.14	51.86	49%
10	Blakes Cake-SLICE	57	100.00	14.00	55.00	45.00	45%
11	Medium Free Range Eggs x6	54	108.00	0.00	67.50	40.50	38%
12	Blue Whole Milk 2L	48	103.40	2.20	76.32	27.08	26%
13	BON APPETIT APPLE CAKE SLICE	45	109.31	3.19	69.00	40.31	37%
14	COKE CANS 330MLS X 24	45	42.75	0.00	29.50	13.25	31%
15	ROWNTREES FRUIT PASTILLES	43	25.20	0.60	21.23	3.97	16%
16	WHISKAS TUNA IN JELLY POUCHES 85g x 28	43	21.07	0.00	18.41	2.66	13%
17	Feast Original	41	61.50	0.00	42.80	18.70	30%
18	Tango Pops	40	15.60	0.40	10.08	5.52	35%
19	Donated Cake / pastry LARGE	39	117.00	0.00	0.00	117.00	100%
20	Previate Italian Sparkling Brut	36	297.50	8.50	192.24	105.26	35%
21	Blue Whole Milk 1L	34	40.80	0.00	28.90	11.90	29%
22	Thick & Creamy Yoghurt	34	18.70	0.00	14.37	4.34	23%
23	Blakes Malted Small	33	37.55	17.56	44.88	-7.33	-20%
24	EVIAN 500MLS X 24	32	31.68	0.00	15.18	16.50	52%
25	PM 1.25 haribo tangfastics 154g	32	40.00	0.00	30.85	9.15	23%
26	Green Apples	30	14.88	0.12	9.98	4.91	33%
27	Bag of Tomatoes	29	43.00	0.50	30.00	13.00	30%
28	pm 75p zero coke 33cl	29	21.75	0.00	15.31	6.44	30%
29	Strawberry Cone/Cornetto	28	33.60	0.00	18.88	14.72	44%
30	pm 75p maltesers 37g	28	21.00	0.00	15.96	5.04	24%
31	KIT KAT 4 FINGER	28	18.20	0.00	13.27	4.93	27%
32	Blakes Large malted grain	28	53.30	19.50	58.24	-4.94	-9%
33	MCVITIES MILK CHOC DIGESTIVES	27	49.95	0.00	33.44	16.51	33%
34	Clotted Cream 113g	27	44.55	0.00	30.78	13.77	31%
35	Tomato - single large	27	12.00	1.50	11.23	0.77	6%
36	Lettuce Mini Gem	26	22.50	3.50	13.00	9.50	42%
37	Potatoes - MICRO bag	25	12.36	0.14	0.00	12.36	100%
38	PM 1.25 QUAVERS 54G X 15	25	31.25	0.00	25.70	5.55	18%
39	Double Decker PM 69p	25	17.25	0.00	13.22	4.03	23%
40	Blakes Wholemeal small	25	19.34	21.16	32.50	-13.16	-68%
460	Super Glue	1	0.50	0.00	0.00	0.50	100%
461	Trevarthen meat chicken	1	2.54	0.00	2.06	0.48	19%
462	Pm 249 cadbury hot chocolate	1	2.49	0.00	2.01	0.48	19%
463	Wisdom toothbrushes twin pack	1	1.56	0.00	1.08	0.48	31%
464	Pitta Bread Plain	1	1.29	0.00	0.82	0.47	37%
465	PM 1.95 AMBROSIA RICE PUDDING 400G X 12	1	1.95	0.00	1.48	0.47	24%
466	COLMANS ENGLISH MUSTARD 100Gx8	1	1.79	0.00	1.32	0.47	26%
467	Tomato puree Napolina	1	1.65	0.00	1.20	0.45	28%
468	PM 2.39 Heinz tomato sauce 300ml	1	2.39	0.00	1.94	0.45	19%
469	EAT REAL LENTIL CHIPS SEA SALT 40G	1	1.00	0.00	0.55	0.45	45%
470	Jacks Tomato Puree	1	1.29	0.00	0.85	0.44	34%
471	DUZZIT DRAIN AWAY LIQUID 400ML X 12	1	1.35	0.00	0.92	0.43	32%
472	DR OETKER G/F BAKING POWDER 170G X 4	1	1.75	0.00	1.32	0.43	24%
473	Jacks Mixed Vegetables	1	1.19	0.00	0.77	0.42	35%
474	ESSENTIAL CLING FILM 300mm x 30m x 12	1	1.40	0.00	0.98	0.42	30%
475	LILLETS SUPER PLUS 10S X 8	1	1.75	0.00	1.35	0.40	23%
476	SUPABRIGHT SPONGE SCOURERS 10PK X 10	1	1.39	0.00	0.99	0.40	29%
477	SAXA GROUND BLACK PEPPER *25g* X 12	1	1.39	0.00	1.01	0.38	28%
478	CAKE CASES WHITE 75S X 12	1	1.19	0.00	0.81	0.38	32%
479	*NON PM* CADBURY DRINKING CHOCOLATE 250	1	2.49	0.00	2.12	0.37	15%
480	Jacks Penne 500g	1	1.19	0.00	0.83	0.36	30%
481	DREAMIES CHICKEN TREATS 60G X 8	1	1.75	0.00	1.40	0.35	20%
482	7UP CANS 330ML	1	0.79	0.00	0.45	0.34	43%
483	Birds Eye 10 Fish Fingers	1	1.69	0.00	1.35	0.34	20%
484	PM 2.50 FINISH DISHWASH CLEANER 250ml x	1	2.50	0.00	2.17	0.33	13%
485	PM 1.59 TUC ORIG.CRACKER 150Gx12	1	1.59	0.00	1.27	0.32	20%
486	BURTS CHEDDAR & SPRING ONION *40G* x 20	1	0.89	0.00	0.57	0.32	36%
487	BASSETTS LIQUORICE ALLSORTS BAG	1	1.25	0.00	0.94	0.31	25%
488	PM 1.20 OASIS SUMMERFRUIT X 12	1	1.20	0.00	0.90	0.30	25%
489	SM Cheese Pizza	1	1.39	0.00	1.09	0.30	22%
490	RIZLA REGULAR SILVER X 100	1	0.45	0.00	0.18	0.27	60%
491	PM 1.25 RYVITA CRACKERBREAD 125g x 8	1	1.25	0.00	0.99	0.26	21%
492	Revels Treat Bags 71g	1	1.25	0.00	0.99	0.26	21%
493	PM 1.25 MCVITIES CUSTARD CREAMS 300G X	1	1.25	0.00	1.03	0.23	18%
494	PM 1.25 MALTESERS TREAT BAG X 24	1	1.25	0.00	1.08	0.17	13%
495	BORWICKS BICARB SODA 100G X 12	1	0.59	0.00	0.44	0.15	25%
496	PURPLE SPROUTING BROCCOLI	1	0.00	1.00	0.00	0.00	n/a
497	JIMMYS ICED COFFEE ORIGINAL 250ML	1	1.85	0.00	2.18	-0.33	-18%
498	ESSENTIAL FOIL 300mm x 5m x 12	1	0.00	1.29	0.84	-0.84	n/a
499	Kale Bag	1	0.00	1.50	1.00	-1.00	n/a