

## PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

From 18/06/2024 to 31/10/2024

OPERATING MONTH 5



### NOTES TO PCS REPORTS

#### Interpretation of results

**The headline result is a monthly sales total of £8.7k and a gross profit of £2.2k ie 25% margin (or YTD £40.2k and £8.5k - 21% respectively)**

**With overheads of £0.6k, this means a monthly profit before tax of £1.6k (or YTD O/Hs of £2.4k and PBT of £6.1k)**

October sales fully recovered from the dips seen in August and September sales (after adjusting for VAT and the profitable cessation of newspaper sales)

**Monthly overheads reverted to more usual values due to the absence of one-off items in the previous month (insurance and catchup items)**

**Cash increased by over £3k to £47k due to the operating result, the final £800 raised from the sale of new shares and combined working capital changes**

#### Impact of VAT

Since the introduction of VAT on 1/9/24, virtually all financial data are reported on a net basis (ie ex VAT), which results in a monthly sales reduction, typically, of £600 to £700 pm and a smaller fall in gross margins of £100 to £200 (because of the offsetting recovery of VAT on our costs)

#### 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. As of this month we have completed the first full 12 months of trading with total sales of £112k, £25k of gross margin (22%) and £10.3k of overhead for a total profit before tax and financing of £14.8k (13%)

#### EPOS data quality

	month	ytd
Another slight deterioration in the month for data quality with the failure rate (sale item not matched with EPOS) currently standing at 1 in:	149	175
(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 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. It is measured by the sum of all items with negative margins (discounted sales price less cost of item, ex VAT)  
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 31/10/2024

Account	Ltd Co 1/11/2023 to 17/06/2024	CBS 18/06/2024 to 31/10/2024	Combined 1/11/2023 to 31/10/2024
<b>Turnover</b>			
Sales	72,390.99	40,198.08	112,589.07
Other Revenue	239.00	0.00	239.00
<b>Total Turnover</b>	<b>72,629.99</b>	<b>40,198.08</b>	<b>112,828.07</b>
<b>Cost of Sales</b>			
Card Transaction fees	653.96	520.01	1,173.97
Cost of Goods Sold	53,997.90	28,864.98	82,862.88
Stock wastage	1,331.98	2,337.82	3,669.80
<b>Total Cost of Sales</b>	<b>55,983.84</b>	<b>31,722.81</b>	<b>87,706.65</b>
<b>Gross Profit</b>	<b>16,646.15</b>	<b>8,475.27</b>	<b>25,121.42</b>
<i>Gross margin</i>	23%	21%	22%
<b>Administrative Costs</b>			
Accounting S/W fees	576.36	327.18	903.54
Advertising & Marketing	28.70	0.00	28.70
Bank Fees	89.80	20.60	110.40
Charitable Donations	170.00	0.00	170.00
Cleaning & Decorating	381.86	0.00	381.86
Gifts for volunteers	276.02	179.33	455.35
Insurance	157.00	157.00	314.00
IT Software and Consumables	822.60	430.57	1,253.17
Legal Expenses	13.00	0.00	13.00
Light, Power, Heating	800.00	443.33	1,243.33
Miscellaneous equipment uncapitalised	2,110.69	99.99	2,210.68
Operating Lease Payments	82.00	170.00	252.00
Postage, Freight & Courier	162.00	69.30	231.30
Printing & Stationery	451.31	0.00	451.31
Professional fees	1,048.00	310.00	1,358.00
Shop consumables	191.28	2.17	193.45
Staff consumption	174.84	86.25	261.09
Staff Training	280.00	0.00	280.00
Telephone & Internet	70.75	122.64	193.39
<b>Total Administrative Costs</b>	<b>7,886.21</b>	<b>2,418.36</b>	<b>10,304.57</b>
<b>Operating Profit</b>	<b>8,759.94</b>	<b>6,056.91</b>	<b>14,816.85</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>8,759.94</b>	<b>6,056.91</b>	<b>14,816.85</b>
<i>Net margin</i>	12%	15%	13%

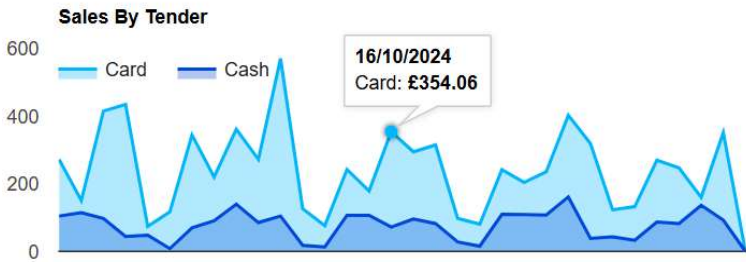
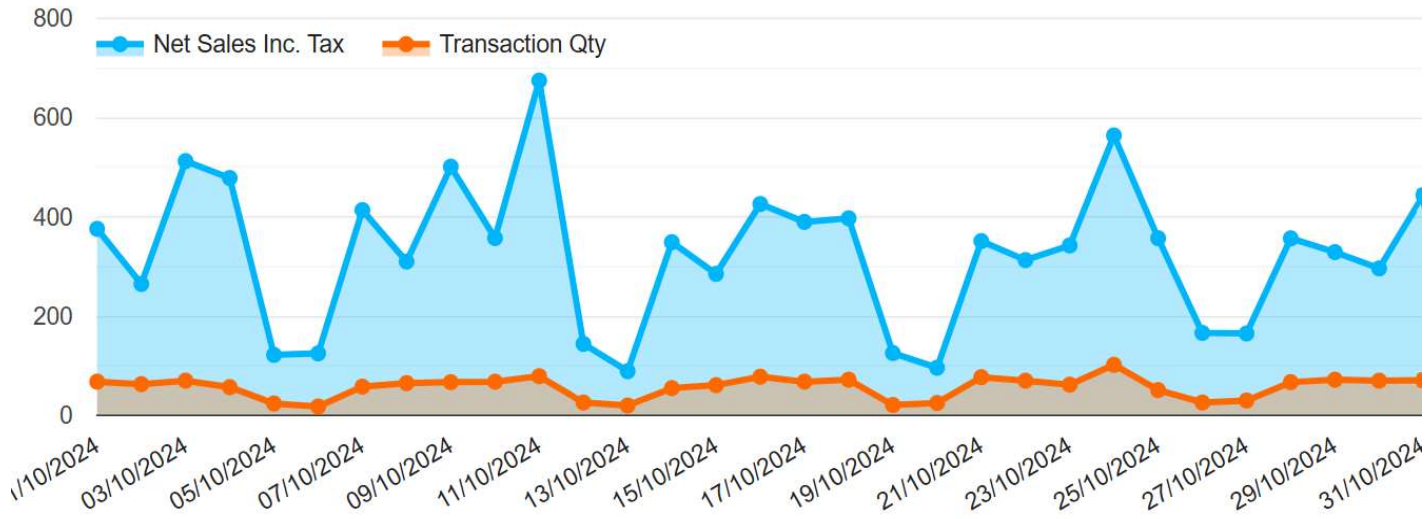
### Notes

From VAT registration date (1/9/24) onwards, all revenues and costs reported net (ex VAT) in contrast to all earlier transactions

**PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS**  
 From 18/06/2024 to 31/10/2024



**HIGH LEVEL SALES ANALYSIS (source: EPOS)**



BA £2 Cake slice = 114      Semi-skim milk 1L = 101

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 18/06/2024 to 31/10/2024

YEAR TODATE

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

Account	1 Bakery and Bread	2 Groceries	3 Confectionery and Snacks	4 Beers, Wines, Spirits	5 Dairy	6 Soft Drinks	7 Fresh Produce	8 Chilled Products	9 Frozen Products	10 Tobacco and Vapes
<b>Turnover</b>										
Sales	5,985	5,438	4,895	5,254	3,938	2,215	1,577	3,221	1,438	2,555
Other revenue	0	0	0	0	0	0	0	0	0	0
<b>Total Turnover</b>	<b>5,985</b>	<b>5,438</b>	<b>4,895</b>	<b>5,254</b>	<b>3,938</b>	<b>2,215</b>	<b>1,577</b>	<b>3,221</b>	<b>1,438</b>	<b>2,555</b>
<b>Cost of Sales</b>										
Card Transaction fees	0	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	3,667	3,865	3,397	3,757	2,880	1,386	912	2,601	922	2,105
Stock wastage	280	70	22	34	45	17	102	79	1	2
<b>Total Cost of Sales</b>	<b>3,947</b>	<b>3,935</b>	<b>3,419</b>	<b>3,791</b>	<b>2,925</b>	<b>1,403</b>	<b>1,013</b>	<b>2,680</b>	<b>923</b>	<b>2,107</b>
<b>Gross Profit</b>	<b>2,038</b>	<b>1,503</b>	<b>1,475</b>	<b>1,463</b>	<b>1,013</b>	<b>813</b>	<b>564</b>	<b>541</b>	<b>515</b>	<b>448</b>
<b>Gross Margin</b>	<b>34%</b>	<b>28%</b>	<b>30%</b>	<b>28%</b>	<b>26%</b>	<b>37%</b>	<b>36%</b>	<b>17%</b>	<b>36%</b>	<b>18%</b>
<b>Wastage</b>	<b>4.7%</b>	<b>1.3%</b>	<b>0.5%</b>	<b>0.7%</b>	<b>1.1%</b>	<b>0.8%</b>	<b>6.4%</b>	<b>2.4%</b>	<b>0.1%</b>	<b>0.1%</b>
<b>Administrative Costs</b>										
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
Gifts for volunteers	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
<b>Total Administrative Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Profit</b>	<b>2,038</b>	<b>1,503</b>	<b>1,475</b>	<b>1,463</b>	<b>1,013</b>	<b>813</b>	<b>564</b>	<b>541</b>	<b>515</b>	<b>448</b>
<b>Other Income</b>										
Donations	0	0	0	0	0	0	0	0	0	0
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>2,038</b>	<b>1,503</b>	<b>1,475</b>	<b>1,463</b>	<b>1,013</b>	<b>813</b>	<b>564</b>	<b>541</b>	<b>515</b>	<b>448</b>
<b>Profit after Taxation</b>	<b>2,038</b>	<b>1,503</b>	<b>1,475</b>	<b>1,463</b>	<b>1,013</b>	<b>813</b>	<b>564</b>	<b>541</b>	<b>515</b>	<b>448</b>

PERRANWELL COMMUNITY STORES



Account	11 Household	12 Stationery	13 Tea&Coffee takeaway	14 Toiletries and Beauty	15 Pet Food etc	16 Newspapers	17 Unassigned	Total
<b>Turnover</b>								
Sales	1,350	552	279	300	448	630	122	40,198
Other revenue	0	0	0	0	0	0	0	0
<b>Total Turnover</b>	<b>1,350</b>	<b>552</b>	<b>279</b>	<b>300</b>	<b>448</b>	<b>630</b>	<b>122</b>	<b>40,198</b>
<b>Cost of Sales</b>								
Card Transaction fees	0	0	0	0	0	0	520	520
Cost of Goods Sold	935	376	112	198	350	630	773	28,865
Stock wastage	45	0	1	1	0	484	1,155	2,338
<b>Total Cost of Sales</b>	<b>979</b>	<b>376</b>	<b>113</b>	<b>199</b>	<b>350</b>	<b>1,114</b>	<b>2,448</b>	<b>31,723</b>
<b>Gross Profit</b>	<b>370</b>	<b>176</b>	<b>166</b>	<b>101</b>	<b>98</b>	<b>(484)</b>	<b>(2,326)</b>	<b>8,475</b>
<b>Gross Margin</b>	<b>27%</b>	<b>32%</b>	<b>60%</b>	<b>34%</b>	<b>22%</b>	<b>-77%</b>		<b>21%</b>
<b>Wastage</b>	<b>3.3%</b>	<b>0.0%</b>	<b>0.2%</b>	<b>0.3%</b>	<b>0.0%</b>	<b>76.9%</b>		<b>5.8%</b>
<b>Administrative Costs</b>								
Accounting S/W fees	0	0	0	0	0	0	327	327
Bank Fees	0	0	0	0	0	0	21	21
Gifts for volunteers	0	0	0	0	0	0	179	179
Insurance	0	0	0	0	0	0	157	157
IT Software and Consumables	0	0	0	0	0	0	431	431
Light, Power, Heating	0	0	0	0	0	0	443	443
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	100	100
Operating Lease Payments	0	0	0	0	0	0	170	170
Postage, Freight & Courier	0	0	0	0	0	0	69	69
Professional fees	0	0	0	0	0	0	310	310
Shop consumables	0	0	0	0	0	0	2	2
Staff consumption	0	0	83	0	0	0	3	86
Telephone & Internet	0	0	0	0	0	0	123	123
<b>Total Administrative Costs</b>	<b>0</b>	<b>0</b>	<b>83</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,335</b>	<b>2,418</b>
<b>Operating Profit</b>	<b>370</b>	<b>176</b>	<b>83</b>	<b>101</b>	<b>98</b>	<b>(484)</b>	<b>(4,661)</b>	<b>6,057</b>
<b>Other Income</b>								
Donations	0	0	0	0	0	0	0	0
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>370</b>	<b>176</b>	<b>83</b>	<b>101</b>	<b>98</b>	<b>(484)</b>	<b>(4,661)</b>	<b>6,057</b>
<b>Profit after Taxation</b>	<b>370</b>	<b>176</b>	<b>83</b>	<b>101</b>	<b>98</b>	<b>(484)</b>	<b>(4,661)</b>	<b>6,057</b>

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

Account	1 Youngs	2 Bookers	3 Suzy Stebbing	4 Roddas	5 Colin Carters	6 Local Donor	7 Trevarthen	8 Blakes	9 Unknown	10 B&M	11 GC Produce	12 Pryors	13 Kneebone	14 JJ & GDC Leach	15 Tremletts	16 Unassigned	Total
<b>Turnover</b>																	
Sales	20,226	4,453	2,113	3,946	1,245	475	2,539	2,556	744	279	434	115	236	167	630	41	40,198
Other revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Turnover</b>	<b>20,226</b>	<b>4,453</b>	<b>2,113</b>	<b>3,946</b>	<b>1,245</b>	<b>475</b>	<b>2,539</b>	<b>2,556</b>	<b>744</b>	<b>279</b>	<b>434</b>	<b>115</b>	<b>236</b>	<b>167</b>	<b>630</b>	<b>41</b>	<b>40,198</b>
<b>Cost of Sales</b>																	
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	520	520
Cost of Goods Sold	15,257	3,015	1,021	2,894	705	2	2,108	2,026	463	74	260	0	165	142	630	102	28,865
Stock wastage	168	178	39	45	0	0	48	193	0	1	26	0	1	0	484	1,155	2,338
<b>Total Cost of Sales</b>	<b>15,424</b>	<b>3,192</b>	<b>1,060</b>	<b>2,939</b>	<b>705</b>	<b>2</b>	<b>2,156</b>	<b>2,219</b>	<b>464</b>	<b>75</b>	<b>287</b>	<b>0</b>	<b>166</b>	<b>142</b>	<b>1,114</b>	<b>1,778</b>	<b>31,723</b>
<b>Gross Profit</b>	<b>4,801</b>	<b>1,260</b>	<b>1,053</b>	<b>1,007</b>	<b>540</b>	<b>473</b>	<b>383</b>	<b>337</b>	<b>281</b>	<b>205</b>	<b>147</b>	<b>115</b>	<b>70</b>	<b>25</b>	<b>(484)</b>	<b>(1,737)</b>	<b>8,475</b>
<b>Gross Margin</b>	<b>24%</b>	<b>28%</b>	<b>50%</b>	<b>26%</b>	<b>43%</b>	<b>100%</b>	<b>15%</b>	<b>13%</b>	<b>38%</b>	<b>73%</b>	<b>34%</b>	<b>100%</b>	<b>30%</b>	<b>15%</b>	<b>-77%</b>		<b>21%</b>
<b>Wastage</b>	<b>0.8%</b>	<b>4.0%</b>	<b>1.8%</b>	<b>1.1%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>1.9%</b>	<b>7.6%</b>	<b>0.0%</b>	<b>0.2%</b>	<b>6.1%</b>	<b>0.0%</b>	<b>0.4%</b>	<b>0.0%</b>	<b>76.9%</b>		<b>5.8%</b>
<b>Administrative Costs</b>																	
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	327	327
Bank Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21	21
Gifts for volunteers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	179	179
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	431	431
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	443	443
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	170	170
Postage, Freight & Courier	69	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	69
Professional fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	310	310
Shop consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86	86
Telephone & Internet	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123	123
<b>Total Administrative Costs</b>	<b>69</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,349</b>	<b>2,418</b>
<b>Operating Profit</b>	<b>4,732</b>	<b>1,260</b>	<b>1,053</b>	<b>1,007</b>	<b>540</b>	<b>473</b>	<b>383</b>	<b>337</b>	<b>281</b>	<b>205</b>	<b>147</b>	<b>115</b>	<b>70</b>	<b>25</b>	<b>(484)</b>	<b>(4,086)</b>	<b>6,057</b>
<b>Other Income</b>																	
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>4,732</b>	<b>1,260</b>	<b>1,053</b>	<b>1,007</b>	<b>540</b>	<b>473</b>	<b>383</b>	<b>337</b>	<b>281</b>	<b>205</b>	<b>147</b>	<b>115</b>	<b>70</b>	<b>25</b>	<b>(484)</b>	<b>(4,086)</b>	<b>6,057</b>
<b>Profit after Taxation</b>	<b>4,732</b>	<b>1,260</b>	<b>1,053</b>	<b>1,007</b>	<b>540</b>	<b>473</b>	<b>383</b>	<b>337</b>	<b>281</b>	<b>205</b>	<b>147</b>	<b>115</b>	<b>70</b>	<b>25</b>	<b>(484)</b>	<b>(4,086)</b>	<b>6,057</b>

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 01/10/2024 to 31/10/2024

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 Fresh Produce	5	6 Beers, Wines, Spirits	7 Chilled Products	8 Soft Drinks	9 Tobacco and Vapes	10 Household	11 Tea&Coffee takeaway
<b>Turnover</b>											
Sales	1,516	1,268	1,061	1,005	509	918	733	359	546	283	78
Other revenue	0	0	0	0	0	0	0	0	0	0	0
<b>Total Turnover</b>	<b>1,516</b>	<b>1,268</b>	<b>1,061</b>	<b>1,005</b>	<b>509</b>	<b>918</b>	<b>733</b>	<b>359</b>	<b>546</b>	<b>283</b>	<b>78</b>
<i>Share of total sales</i>	<i>17%</i>	<i>15%</i>	<i>12%</i>	<i>12%</i>	<i>6%</i>	<i>11%</i>	<i>8%</i>	<i>4%</i>	<i>6%</i>	<i>3%</i>	<i>1%</i>
<b>Cost of Sales</b>											
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	866	904	773	748	291	731	589	243	469	208	28
Stock wastage	42	24	4	10	29	0	10	2	2	11	0
<b>Total Cost of Sales</b>	<b>908</b>	<b>928</b>	<b>777</b>	<b>758</b>	<b>320</b>	<b>731</b>	<b>599</b>	<b>245</b>	<b>471</b>	<b>219</b>	<b>28</b>
<b>Gross Profit</b>	<b>608</b>	<b>340</b>	<b>283</b>	<b>246</b>	<b>189</b>	<b>186</b>	<b>134</b>	<b>114</b>	<b>75</b>	<b>64</b>	<b>50</b>
<i>Gross Margin</i>	<i>40%</i>	<i>27%</i>	<i>27%</i>	<i>25%</i>	<i>37%</i>	<i>20%</i>	<i>18%</i>	<i>32%</i>	<i>14%</i>	<i>23%</i>	<i>64%</i>
<i>Wastage</i>	<i>2.8%</i>	<i>1.9%</i>	<i>0.4%</i>	<i>1.0%</i>	<i>5.7%</i>	<i>0.0%</i>	<i>1.4%</i>	<i>0.5%</i>	<i>0.4%</i>	<i>3.8%</i>	<i>0.0%</i>
<b>Administrative Costs</b>											
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
Gifts for volunteers	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
Operating Lease Payments	0	0	0	0	0	0	0	0	0	0	0
Postage, Freight & Courier	0	0	0	0	0	0	0	0	0	0	0
Professional fees	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	16
<b>Total Administrative Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16</b>
<b>Operating Profit</b>	<b>608</b>	<b>340</b>	<b>283</b>	<b>246</b>	<b>189</b>	<b>186</b>	<b>134</b>	<b>114</b>	<b>75</b>	<b>64</b>	<b>34</b>
<b>Other Income</b>											
Donations	0	0	0	0	0	0	0	0	0	0	0
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>608</b>	<b>340</b>	<b>283</b>	<b>246</b>	<b>189</b>	<b>186</b>	<b>134</b>	<b>114</b>	<b>75</b>	<b>64</b>	<b>34</b>
<b>Profit after Taxation</b>	<b>608</b>	<b>340</b>	<b>283</b>	<b>246</b>	<b>189</b>	<b>186</b>	<b>134</b>	<b>114</b>	<b>75</b>	<b>64</b>	<b>34</b>



PERRANWELL COMMUNITY STORES



Account	12 Frozen Products	13 Toiletries and Beauty	14 Pet Food etc	15 Stationery	16 Unassigned	Total
<b>Turnover</b>						
Sales	158	72	87	96	2	8,690
Other revenue	0	0	0	0	0	0
<b>Total Turnover</b>	<b>158</b>	<b>72</b>	<b>87</b>	<b>96</b>	<b>2</b>	<b>8,690</b>
<i>Share of total sales</i>	<i>2%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>	<i>0%</i>	<i>100%</i>
<b>Cost of Sales</b>						
Card Transaction fees	0	0	0	0	83	83
Cost of Goods Sold	119	51	72	89	0	6,182
Stock wastage	0	1	0	0	100	234
<b>Total Cost of Sales</b>	<b>119</b>	<b>52</b>	<b>72</b>	<b>89</b>	<b>183</b>	<b>6,499</b>
<b>Gross Profit</b>	<b>39</b>	<b>20</b>	<b>15</b>	<b>7</b>	<b>(180)</b>	<b>2,192</b>
<i>Gross Margin</i>	<i>25%</i>	<i>28%</i>	<i>17%</i>	<i>7%</i>		<i>25%</i>
<i>Wastage</i>	<i>0.0%</i>	<i>1.5%</i>	<i>0.0%</i>	<i>0.0%</i>		<i>2.7%</i>
<b>Administrative Costs</b>						
Accounting S/W fees	0	0	0	0	67	67
Bank Fees	0	0	0	0	1	1
Gifts for volunteers	0	0	0	0	179	179
IT Software and Consumables	0	0	0	0	73	73
Light, Power, Heating	0	0	0	0	100	100
Operating Lease Payments	0	0	0	0	10	10
Postage, Freight & Courier	0	0	0	0	18	18
Professional fees	0	0	0	0	70	70
Shop consumables	0	0	0	0	25	25
Staff consumption	0	0	0	0	0	16
<b>Total Administrative Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>543</b>	<b>559</b>
<b>Operating Profit</b>	<b>39</b>	<b>20</b>	<b>15</b>	<b>7</b>	<b>(724)</b>	<b>1,632</b>
<b>Other Income</b>						
Donations	0	0	0	0	0	0
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>39</b>	<b>20</b>	<b>15</b>	<b>7</b>	<b>(724)</b>	<b>1,632</b>
<b>Profit after Taxation</b>	<b>39</b>	<b>20</b>	<b>15</b>	<b>7</b>	<b>(724)</b>	<b>1,632</b>



Account	Youngs	Suzy Stebbing	Roddas	Bookers	Local Donor	Colin Carters	Blakes	Trevarthen	B&M	Kneebone	Pryors	GC Produce	Unknown	JJ & GDC Leach	Unassigned	Total
<b>Turnover</b>																
Sales	4,206	585	1,008	771	160	300	561	573	78	185	44	84	106	28	2	8,690
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Turnover</b>	<b>4,206</b>	<b>585</b>	<b>1,008</b>	<b>771</b>	<b>160</b>	<b>300</b>	<b>561</b>	<b>573</b>	<b>78</b>	<b>185</b>	<b>44</b>	<b>84</b>	<b>106</b>	<b>28</b>	<b>2</b>	<b>8,690</b>
<b>Cost of Sales</b>																
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83	83
Cost of Goods Sold	3,222	281	751	536	0	171	430	471	20	131	0	46	91	24	8	6,182
Stock wastage	43	21	10	26	0	0	13	9	0	1	0	11	0	0	100	234
<b>Total Cost of Sales</b>	<b>3,265</b>	<b>302</b>	<b>760</b>	<b>563</b>	<b>0</b>	<b>171</b>	<b>443</b>	<b>481</b>	<b>20</b>	<b>132</b>	<b>0</b>	<b>57</b>	<b>91</b>	<b>24</b>	<b>191</b>	<b>6,499</b>
<b>Gross Profit</b>	<b>941</b>	<b>283</b>	<b>247</b>	<b>208</b>	<b>160</b>	<b>129</b>	<b>118</b>	<b>93</b>	<b>58</b>	<b>53</b>	<b>44</b>	<b>27</b>	<b>15</b>	<b>4</b>	<b>(188)</b>	<b>2,192</b>
<i>Gross Margin</i>	<i>22%</i>	<i>48%</i>	<i>25%</i>	<i>27%</i>	<i>100%</i>	<i>43%</i>	<i>21%</i>	<i>16%</i>	<i>75%</i>	<i>29%</i>	<i>100%</i>	<i>32%</i>	<i>14%</i>	<i>14%</i>		<i>25%</i>
<i>Wastage</i>	<i>1.0%</i>	<i>3.7%</i>	<i>1.0%</i>	<i>3.4%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>2.3%</i>	<i>1.6%</i>	<i>0.0%</i>	<i>0.5%</i>	<i>0.0%</i>	<i>13.1%</i>	<i>0.0%</i>	<i>0.0%</i>		<i>2.7%</i>
<b>Administrative Costs</b>																
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	1	1
Gifts for volunteers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	179	179
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73	73
Light, Power, Heating	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	10	10
Postage, Freight & Courier	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
Professional fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70	70
Shop consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	25
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	16
<b>Total Administrative Costs</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>542</b>	<b>559</b>
<b>Operating Profit</b>	<b>923</b>	<b>283</b>	<b>247</b>	<b>208</b>	<b>160</b>	<b>129</b>	<b>118</b>	<b>93</b>	<b>58</b>	<b>53</b>	<b>44</b>	<b>27</b>	<b>15</b>	<b>4</b>	<b>(730)</b>	<b>1,632</b>
<b>Other Income</b>																
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>923</b>	<b>283</b>	<b>247</b>	<b>208</b>	<b>160</b>	<b>129</b>	<b>118</b>	<b>93</b>	<b>58</b>	<b>53</b>	<b>44</b>	<b>27</b>	<b>15</b>	<b>4</b>	<b>(730)</b>	<b>1,632</b>
<b>Profit after Taxation</b>	<b>923</b>	<b>283</b>	<b>247</b>	<b>208</b>	<b>160</b>	<b>129</b>	<b>118</b>	<b>93</b>	<b>58</b>	<b>53</b>	<b>44</b>	<b>27</b>	<b>15</b>	<b>4</b>	<b>(730)</b>	<b>1,632</b>

**PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS**

As at 31/10/2024

**OPERATING MONTH**

5

**BALANCE SHEET**

	This month	Last month	Change in month
<i>ASSETS</i>			
<i>CURRENT ASSETS</i>			
Cash and cash in transit	47,432	44,076	3,357
Stocks	8,182	7,385	797
Other	0	10	-10
	<hr/> 55,614	<hr/> 51,470	<hr/> 4,143
<i>FIXED ASSETS</i>			
Equipment	2,442	2,442	0
<i>CURRENT LIABILITIES</i>			
Accounts Payable	-5,621	-4,212	-1,410
Accruals	-925	-750	-175
VAT	-326	-199	-126
Other Creditors	-1,443	-1,443	0
	<hr/> -8,314	<hr/> -6,604	<hr/> -1,711
<b>NET CURRENT ASSETS</b>	<hr/> <b>49,741</b>	<hr/> <b>47,309</b>	<hr/> <b>2,432</b>
<i>SHAREHOLDERS FUNDS</i>			
Share capital	10,050	6,550	3,500
Donations	24,726	27,426	-2,700
Retained earnings	14,965	13,332	1,632
<b>TOTAL SHAREHOLDERS FUNDS</b>	<hr/> <b>49,741</b>	<hr/> <b>47,309</b>	<hr/> <b>2,432</b>

**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 VAT)		Margin %
			Ex VAT	waste of	Ex VAT	VAT)			
1	Trevarthen meat	952	2545.06	53.06	2061.50	483.56	19%		
2	Green Semi-skim Milk 2L	731	1619.70	2.20	1170.24	449.46	28%		
3	Donated Cake / pastry LARGE	130	390.00	0.00	0.00	390.00	100%		
4	Bon Appetit - £2 Cake Slice	376	718.50	33.50	351.89	366.61	51%		
5	Bon Appetit - Tray Bake	276	537.00	15.00	179.20	357.80	67%		
6	Large Fresh Eggs x6	375	747.38	2.62	395.85	351.53	47%		
7	Bon Appetit - £2.50 Cake Slice	362	867.23	37.77	540.00	327.23	38%		
8	Medium Free Range Eggs x6	243	485.50	0.50	307.50	178.00	37%		
9	Blakes Cake-SLICE	191	352.00	30.00	193.60	158.40	45%		
10	Previata Italian Sparkling Brut	75	488.58	42.50	333.75	154.83	32%		
11	Green Semi-skim Milk 1L	442	531.73	2.47	377.98	153.75	29%		
12	CANTI PROSECCO 75CL X 6	73	619.78	0.00	480.58	139.20	22%		
13	Blue Whole Milk 2L	225	495.00	4.40	357.75	137.25	28%		
14	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	50	249.50	0.00	135.00	114.50	46%		
15	Cathedral mature cheddar	93	305.97	0.00	221.50	84.47	28%		
16	CIAOSECCO BIANCO FRIZZANTE 75CL	54	303.98	0.00	227.23	76.75	25%		
17	Strawberry Cone/Cornetto	169	169.00	0.00	94.98	74.02	44%		
18	Potatoes - LARGE bag	44	72.15	9.25	0.00	72.15	100%		
19	Cards	57	69.99	0.00	0.00	69.99	100%		
20	Blakes 4 saffron buns	131	340.60	0.00	272.48	68.12	20%		
21	COKE CANS 330MLS X 24	263	201.21	0.00	137.24	63.97	32%		
22	Feast Original	158	197.50	0.00	137.46	60.04	30%		
23	Americano	37	70.02	0.00	11.56	58.46	83%		
24	Book of 8 stamps - 2nd Class	31	210.80	0.00	155.00	55.80	26%		
25	Twister	105	139.53	0.00	84.00	55.53	40%		
26	Roddas Cornish Butter	93	287.90	-2.99	234.65	53.25	18%		
27	Blue Whole Milk 1L	160	189.85	3.60	136.87	52.98	28%		
28	Cappuccino	40	76.04	0.00	25.00	51.04	67%		
29	CALVET COTES DU RHONE 75CL	30	254.70	0.00	203.75	50.95	20%		
30	Meadow Churn Salted butter 250g	97	210.33	0.00	160.05	50.28	24%		
31	ROWSFROZEN PASTIES STEAK	92	179.40	0.00	129.27	50.13	28%		
32	EVIAN 500MLS X 24	116	96.16	0.00	46.26	49.90	52%		
33	MCVITIES MILK CHOC DIGESTIVES	98	150.92	0.00	101.14	49.78	33%		
34	TATE & LYLE GRANULATED SUGAR 1KG x15	64	122.08	0.00	72.56	49.52	41%		
35	Potatoes - MICRO bag	97	47.86	0.64	0.00	47.86	100%		
36	B5 white sliced loaf	83	195.05	0.00	148.57	46.48	24%		
37	AMSTEL LAGER 4PK X 440ML X 6	57	272.80	9.92	226.58	46.23	17%		
38	Lettuce Mini Gem	114	102.00	12.00	57.00	45.00	44%		
39	Latte	37	68.03	1.67	23.13	44.91	66%		
40	Golden Virginia yellow	35	631.40	0.00	586.53	44.87	7%		
684	RADNOR SPLASH ORANGE & PASSION TETRA	12	2.51	2.50	3.15	-0.64	-25%		
685	TATE & LYLE BLACK TREACLE 454G X 12	2	2.05	2.05	2.72	-0.67	-32%		
686	NESCAFE CAPPUCCINO SACHETS (box) 8S X 6	5	11.50	4.95	12.33	-0.82	-7%		
687	EPICURE CHICKPEAS IN SALT WATER 400G X 6	5	3.87	2.58	4.83	-0.96	-25%		
688	BUXTON SPARKLING 500ML X 24	3	0.00	1.88	1.12	-1.12	n/a		
689	BENS KORMA SAUCE 450G X 6	2	2.35	2.35	3.50	-1.15	-49%		
690	Cucumber	51	39.78	15.81	41.08	-1.30	-3%		
691	KULANA CRANBERRY JUICE	8	5.20	3.15	6.50	-1.30	-25%		
692	Staff Hot Chocolate	9	0.00	0.00	1.35	-1.35	n/a		
693	The Sunday Times	22	88.00	0.00	89.50	-1.50	-2%		
694	Kale Bag	15	13.50	9.00	15.00	-1.50	-11%		
695	*NON PM* CADBURY DRINKING CHOCOLATE 250	2	2.49	2.49	4.23	-1.74	-70%		
696	OAT MILK 1 litre x 6	16	23.04	2.40	24.93	-1.89	-8%		
697	HELLMANS GARLIC & HERB SAUCE	1	0.00	2.50	1.90	-1.90	n/a		
698	Blakes Almond and Cherry	95	342.77	88.53	344.85	-2.08	-1% to be ignored - includes cost of slices		
699	Blakes Ginger Cake	2	3.50	3.50	5.60	-2.10	-60%		
700	The Mail on Sunday	28	58.80	0.00	60.90	-2.10	-4%		
701	LAKELAND DAIRY CREAM AEROSOL	2	4.99	4.99	7.17	-2.18	-44%		
702	PM £3.49KELLOGGS KRAVE HAZELNUT 410g x	6	13.56	6.98	15.75	-2.19	-16%		
703	NESCAFE LATTE SACHETS (box) 8S X 6	5	9.85	6.60	12.33	-2.48	-25%		
704	DEL MONTE GRAPEFRUIT SEGMENTS IN JUICE 4	2	0.00	3.98	2.56	-2.56	n/a		
705	*NON PM* HEINZ SALAD CREAM GLASS 285G X	4	5.58	5.58	8.56	-2.98	-53%		
706	PM 1.29 Chicken and mushroom slice	5	1.29	5.16	4.60	-3.31	-257%		
707	Sweet Potatoes	56	9.94	4.06	13.33	-3.39	-34%		
708	Fat free yoghurts	23	5.49	7.16	9.20	-3.71	-68%		
709	Blakes Wholemeal small	100	126.26	35.74	130.00	-3.74	-3%		
710	PMDIET COKE 1075LTR	4	0.00	7.30	5.26	-5.26	n/a		
711	CORNISH LARDER ALE CHUTNEY WITH ST IVES	6	13.50	13.50	18.90	-5.40	-40%		
712	FILBERTS BARBECUE ALMONDS 40g x20	7	0.00	8.11	5.74	-5.74	n/a		
713	AUBERGINE	19	15.84	17.60	21.85	-6.01	-38%		
714	THREE BEAN SALAD	6	3.08	9.22	9.90	-6.82	-221%		
715	Blakes White small	111	132.80	44.80	142.08	-9.28	-7%		
716	Paloma kitchen roll	62	65.52	38.94	75.02	-9.50	-15%		
717	Book of 4 stamps - 1st class	27	150.60	0.00	162.00	-11.40	-8%		
718	Blakes Large malted grain	95	184.35	62.65	197.60	-13.25	-7%		
719	Blakes Rich Slab Cake	110	385.63	113.77	400.40	-14.77	-4% to be ignored - includes cost of slices		
720	Staff Cappuccino	26	0.00	0.00	16.25	-16.25	n/a		
721	Staff Americano	58	0.00	0.00	18.13	-18.13	n/a		
722	Blakes White large	94	166.54	63.76	186.12	-19.58	-12%		
723	Staff Latte	60	0.00	0.00	37.50	-37.50	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		Total Costs		Margin £ (ex		Margin %
			Ex VAT	waste of	Ex VAT	VAT)	Margin %				
1	Trevarthen meat	952	2545.06	53.06	2061.50	483.56	19%				
2	Green Semi-skim Milk 2L	731	1619.70	2.20	1170.24	449.46	28%				
3	Bon Appetit - £2.50 Cake Slice	362	867.23	37.77	540.00	327.23	38%				
4	Large Fresh Eggs x6	375	747.38	2.62	395.85	351.53	47%				
5	Bon Appetit - £2 Cake Slice	376	718.50	33.50	351.89	366.61	51%				
6	Golden Virginia yellow	35	631.40	0.00	586.53	44.87	7%				
7	CANTI PROSECCO 75CL X 6	73	619.78	0.00	480.58	139.20	22%				
8	Bon Appetit - Tray Bake	276	537.00	15.00	179.20	357.80	67%				
9	Green Semi-skim Milk 1L	442	531.73	2.47	377.98	153.75	29%				
10	Lambert & Butler	44	511.72	0.00	483.34	28.38	6%				
11	Blue Whole Milk 2L	225	495.00	4.40	357.75	137.25	28%				
12	Previata Italian Sparkling Brut	75	488.58	42.50	333.75	154.83	32%				
13	Medium Free Range Eggs x6	243	485.50	0.50	307.50	178.00	37%				
14	MARLBORO GOLD 20	34	440.86	0.00	400.69	40.17	9%				
15	Donated Cake / pastry LARGE	130	390.00	0.00	0.00	390.00	100%				
16	Blakes Rich Slab Cake	110	385.63	113.77	400.40	-14.77	-4%	margin to be ignored - includes cost of slices			
17	Cutters choice original	19	369.62	0.00	348.80	20.82	6%				
18	Blakes Cake-SLICE	191	352.00	30.00	193.60	158.40	45%				
19	Blakes Almond and Cherry	95	342.77	88.53	344.85	-2.08	-1%	margin to be ignored - includes cost of slices			
20	Blakes 4 saffron buns	131	340.60	0.00	272.48	68.12	20%				
21	Cathedral mature cheddar	93	305.97	0.00	221.50	84.47	28%				
22	CIAOSECCO BIANCO FRIZZANTE 75CL	54	303.98	0.00	227.23	76.75	25%				
23	Roddas Cornish Butter	93	287.90	-2.99	234.65	53.25	18%				
24	AMSTEL LAGER 4PK X 440ML X 6	57	272.80	9.92	226.58	46.23	17%				
25	CALVET COTES DU RHONE 75CL	30	254.70	0.00	203.75	50.95	20%				
26	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	50	249.50	0.00	135.00	114.50	46%				
27	PM £2.99 ANDREX TOILET ROLLS 4PK X 6	86	214.14	0.00	191.40	22.74	11%				
28	Book of 8 stamps - 2nd Class	31	210.80	0.00	155.00	55.80	26%				
29	Meadow Churn Salted butter 250g	97	210.33	0.00	160.05	50.28	24%				
30	COKE CANS 330MLS X 24	263	201.21	0.00	137.24	63.97	32%				
31	Feast Original	158	197.50	0.00	137.46	60.04	30%				
32	Thatchers Gold	40	196.40	0.00	153.24	43.16	22%				
33	HEINEKEN 440ML 4PK	41	196.39	0.00	156.42	39.98	20%				
34	BS white sliced loaf	83	195.05	0.00	148.57	46.48	24%				
35	Blue Whole Milk 1L	160	189.85	3.60	136.87	52.98	28%				
36	Blakes Large malted grain	95	184.35	62.65	197.60	-13.25	-7%				
37	Green Semi-skim Milk 568ml	257	183.36	10.62	141.35	42.01	23%				
38	ROWESFROZEN PASTIES STEAK	92	179.40	0.00	129.27	50.13	28%				
39	Clotted Cream 113g	113	174.89	11.56	130.02	44.87	26%				
40	Blakes Malted Small	123	173.60	31.81	167.28	6.32	4%				
684	TATE & LYLE BLACK TREACLE 454G X 12	2	2.05	2.05	2.72	-0.67	-32%				
685	Bag of Chillies	5	2.00	0.50	1.60	0.40	20%				
686	CAKE CASES WHITE 75S X 12	2	1.98	0.00	1.36	0.62	31%				
687	PMDIET COKE 1075LTR	1	1.83	0.00	1.32	0.52	28%				
688	COLEMANS APPLE SAUCE 155G	1	1.75	0.00	1.30	0.45	26%				
689	LILLETS SUPER PLUS 10S X 8	1	1.75	0.00	1.35	0.40	23%				
690	BEECHAMS COLD & FLU HONEY LEMON	1	1.74	0.00	1.24	0.50	29%				
691	BELLS CHESTY COUGH SYRUP	1	1.74	0.00	1.28	0.46	26%				
692	GREENS PANCAKE MIX	1	1.50	0.00	0.99	0.51	34%				
693	PEDIGREE TASTY MINIS BEEF & POULTRY 155G	1	1.49	0.00	1.17	0.32	21%				
694	NON PM PASTA N SAUCE CHEESE LEEK HAM	1	1.39	0.00	1.04	0.36	26%				
695	PM 1.29 Chicken and mushroom slice	5	1.29	5.16	4.60	-3.31	-257%				
696	PM 1.50 CADBURY DAIRY MILK 95G	1	1.25	0.00	0.89	0.36	29%				
697	ENLIVEN MOUTHWASH 500MLS x 8	1	1.24	0.00	0.89	0.35	29%				
698	Jacks Penne 500g	1	1.19	0.00	0.83	0.36	30%				
699	PM 1.35 Maynards wine gums 130g	1	1.13	0.00	0.85	0.29	25%				
700	The Daily Mail	1	1.10	0.00	1.10	0.00	0%				
701	PM65P KIT KAT CHUNKY 40G	2	1.08	0.00	0.81	0.27	25%				
702	PM £1.25 BOURNVILLE 100G X 18	1	1.04	0.00	0.86	0.18	17%				
703	PM £1.25 FRUIT & NUT CDM *95G* X 22	1	1.04	0.00	0.86	0.18	17%				
704	PM 1.25 ROWNTREE FRUIT PASTILLES POUCH 114	1	1.04	0.00	0.77	0.27	26%				
705	PM £1.20 OASIS SUMMERFRUIT X 12	1	1.00	0.00	0.75	0.25	25%				
706	FELIX CRISPIES BEEF & CHICKEN	1	0.91	0.00	0.74	0.17	18%				
707	Dishwasher Tablets x 4	1	0.83	0.00	0.40	0.43	52%				
708	Paracetamol Tablets	1	0.63	0.00	0.54	0.09	14%				
709	BORWICKS BICARB SODA 100G X 12	1	0.59	0.00	0.44	0.15	25%				
710	PM 70P SNICKERS STD 48g X 48	1	0.58	0.00	0.47	0.11	19%				
711	ROWNTREES FRUIT PASTILLES ROLLS X 32	1	0.58	0.00	0.37	0.21	36%				
712	Pens	1	0.50	0.00	0.00	0.50	100%				
713	Small Envelopes	1	0.10	0.00	0.00	0.10	100%				
714	HELLMANS GARLIC & HERB SAUCE	1	0.00	2.50	1.90	-1.90	n/a				
715	DEL MONTE GRAPEFRUIT SEGMENTS IN JUICE 4	2	0.00	3.98	2.56	-2.56	n/a				
716	BUXTON SPARKLING 500ML X 24	3	0.00	1.88	1.12	-1.12	n/a				
717	PMDIET COKE 1075LTR	4	0.00	7.30	5.26	-5.26	n/a				
718	Donated veg	7	0.00	0.00	0.00	0.00	n/a				
719	FILBERTS BARBECUE ALMONDS 40g x 20	7	0.00	8.11	5.74	-5.74	n/a				
720	Staff Hot Chocolate	9	0.00	0.00	1.35	-1.35	n/a				
721	Staff Cappuccino	26	0.00	0.00	16.25	-16.25	n/a				
722	Staff Americano	58	0.00	0.00	18.13	-18.13	n/a				
723	Staff Latte	60	0.00	0.00	37.50	-37.50	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 VAT)		Margin %
			Ex VAT			Ex VAT	VAT)			
1	Trevarthen meat	952	2545.06		53.06	2061.50	483.56	19%		
2	Green Semi-skim Milk 2L	731	1619.70		2.20	1170.24	449.46	28%		
3	Carrots/Parsnips	504	59.40		41.40	35.12	24.28	41%		
4	Green Semi-skim Milk 1L	442	531.73		2.47	377.98	153.75	29%		
5	Bon Appetit - £2 Cake Slice	376	718.50		33.50	351.89	366.61	51%		
6	Large Fresh Eggs x6	375	747.38		2.62	395.85	351.53	47%		
7	Bon Appetit - £2.50 Cake Slice	362	867.23		37.77	540.00	327.23	38%		
8	Baking Potatoes	336	164.25		3.75	124.32	39.93	24%		
9	Bon Appetit - Tray Bake	276	537.00		15.00	179.20	357.80	67%		
10	COKE CANS 330MLS X 24	263	201.21		0.00	137.24	63.97	32%		
11	Green Semi-skim Milk 568ml	257	183.36		10.62	141.35	42.01	23%		
12	Medium Free Range Eggs x6	243	485.50		0.50	307.50	178.00	37%		
13	Tango Pops	243	79.06		1.33	51.03	28.03	35%		
14	WHISKAS TUNA IN JELLY POUCHES 85g x 28	237	97.16		0.00	84.56	12.60	13%		
15	Blue Whole Milk 2L	225	495.00		4.40	357.75	137.25	28%		
16	Blakes Cake-SLICE	191	352.00		30.00	193.60	158.40	45%		
17	Tomato - single large	176	76.00		12.00	74.01	1.99	3%		
18	TWIRL CADBURY'S	172	98.06		0.00	75.34	22.72	23%		
19	Strawberry Cone/Cornetto	169	169.00		0.00	94.98	74.02	44%		
20	Blue Whole Milk 1L	160	189.85		3.60	136.87	52.98	28%		
21	Feast Original	158	197.50		0.00	137.46	60.04	30%		
22	Halloween Sweet	153	12.52		0.00	4.59	7.93	63%		
23	Thick & Creamy Yoghurt	150	81.95		0.55	63.38	18.58	23%		
24	Green Apples	146	72.63		0.37	48.55	24.09	33%		
25	Red Onions	133	63.25		3.25	30.83	32.42	51%		
26	ROWNTREES FRUIT PASTILLES	133	66.00		0.50	54.27	11.73	18%		
27	Blakes 4 saffron buns	131	340.60		0.00	272.48	68.12	20%		
28	Donated Cake / pastry LARGE	130	390.00		0.00	0.00	390.00	100%		
29	Blakes Malted Small	123	173.60		31.81	167.28	6.32	4%		
30	EVIAN 500MLS X 24	116	96.16		0.00	46.26	49.90	52%		
31	Lettuce Mini Gem	114	102.00		12.00	57.00	45.00	44%		
32	Clotted Cream 113g	113	174.89		11.56	130.02	44.87	26%		
33	Blakes White small	111	132.80		44.80	142.08	-9.28	-7%		
34	Blakes Rich Slab Cake	110	385.63		113.77	400.40	-14.77	-4%	margin to be ignored - includes cost of slices	
35	Double Decker PM 69p	108	60.42		1.16	47.58	12.84	21%		
36	PM 1.25 haribo tangfastics 154g	106	109.20		1.04	83.35	25.85	24%		
37	pm 75p zero coke 33cl	106	66.77		0.00	46.64	20.13	30%		
38	Twister	105	139.53		0.00	84.00	55.53	40%		
39	CADBURY DAIRY MILK 95G	104	117.57		0.00	93.30	24.27	21%		
40	PM 25P FREDDO ORIGINAL X 60	103	21.62		0.00	18.01	3.61	17%		
684	KELLOGG CRUNCHY NUT GRANOLA380G	1	3.29		0.00	2.55	0.74	23%		
685	ATORA *VEG* SUET 200G X 12	1	2.99		0.00	2.25	0.74	25%		
686	Whitworths Raisins 325g	1	2.65		0.00	1.92	0.73	28%		
687	FELIX MIXED SELECTION IN JELLY 100G 4X12	1	5.71		0.00	5.00	0.71	12%		
688	Kershaws Steaklet & Chips	1	2.75		0.00	2.09	0.66	24%		
689	Haywards sweet onions	1	2.35		0.00	1.71	0.64	27%		
690	Oxo vegetable cubes	1	2.59		0.00	1.96	0.63	24%		
691	PM 2.19 DOLMIO BOLOGNESE ORIGINAL 500G	1	2.19		0.00	1.58	0.62	28%		
692	LAZY GINGER 190G X 6	1	2.05		0.00	1.47	0.59	29%		
693	Robertsons mincemeat	1	3.05		0.00	2.48	0.57	19%		
694	PM 2.99 KELLOGGS BRAN FLAKES 500g x 6	1	2.99		0.00	2.43	0.56	19%		
695	PM 2.99 KELLOGGS FRUIT N FIBRE 500g x 6	1	2.99		0.00	2.43	0.56	19%		
696	HEAD & SHOULDERS CLASSIC CLEAN 200MLS X	1	2.13		0.00	1.58	0.55	26%		
697	Trevarthen meat bacon	1	2.85		0.00	2.31	0.54	19%		
698	PMDIET COKE 1075LTR	1	1.83		0.00	1.32	0.52	28%		
699	GREENS PANCAKE MIX	1	1.50		0.00	0.99	0.51	34%		
700	BEECHAMS COLD & FLU HONEY LEMON	1	1.74		0.00	1.24	0.50	29%		
701	Pens	1	0.50		0.00	0.00	0.50	100%		
702	BELLS CHESTY COUGH SYRUP	1	1.74		0.00	1.28	0.46	26%		
703	COLEMANS APPLE SAUCE 155G	1	1.75		0.00	1.30	0.45	26%		
704	Dishwasher Tablets x 4	1	0.83		0.00	0.40	0.43	52%		
705	LILLETS SUPER PLUS 10S X 8	1	1.75		0.00	1.35	0.40	23%		
706	PM 1.50 CADBURY DAIRY MILK 95G	1	1.25		0.00	0.89	0.36	29%		
707	Jacks Penne 500g	1	1.19		0.00	0.83	0.36	30%		
708	NON PM PASTA N SAUCE CHEESE LEEK HAM	1	1.39		0.00	1.04	0.36	26%		
709	ENLIVEN MOUTHWASH 500MLS x 8	1	1.24		0.00	0.89	0.35	29%		
710	PEDIGREE TASTY MINIS BEEF & POULTRY 155G	1	1.49		0.00	1.17	0.32	21%		
711	PM 1.35 Maynards wine gums 130g	1	1.13		0.00	0.85	0.29	25%		
712	PM 1.25 ROWNTREE FRUIT PASTILLES POUCH 114	1	1.04		0.00	0.77	0.27	26%		
713	PM 1.20 OASIS SUMMERFRUIT X 12	1	1.00		0.00	0.75	0.25	25%		
714	ROWNTREES FRUIT PASTILLES ROLLS X 32	1	0.58		0.00	0.37	0.21	36%		
715	PM 1.25 FRUIT & NUT CDM *95G* X 22	1	1.04		0.00	0.86	0.18	17%		
716	PM 1.25 BOURNVILLE 100G X 18	1	1.04		0.00	0.86	0.18	17%		
717	FELIX CRISPIES BEEF & CHICKEN	1	0.91		0.00	0.74	0.17	18%		
718	BORWICKS BICARB SODA 100G X 12	1	0.59		0.00	0.44	0.15	25%		
719	PM 70P SNICKERS STD 48g X 48	1	0.58		0.00	0.47	0.11	19%		
720	Small Envelopes	1	0.10		0.00	0.00	0.10	100%		
721	Paracetamol Tablets	1	0.63		0.00	0.54	0.09	14%		
722	The Daily Mail	1	1.10		0.00	1.10	0.00	0%		
723	HELLMANS GARLIC & HERB SAUCE	1	0.00		2.50	1.90	-1.90	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		waste of	Total Costs		Margin £ (ex VAT)		Margin %
			Ex VAT			Ex VAT				
1	Donated Cake / pastry LARGE	42	126.00		0.00	0.00	126.00		100%	
2	Green Semi-skim Milk 2L	178	405.30		0.00	284.61	120.69		30%	
3	Bon Appetit - £2 Cake Slice	114	221.00		7.00	106.41	114.59		52%	
4	Trevarthen meat	213	570.80		12.10	462.35	108.45		19%	
5	Bon Appetit - Tray Bake	74	146.00		2.00	49.28	96.72		66%	
6	Large Fresh Eggs x6	84	168.00		0.00	88.20	79.80		48%	
7	Bon Appetit - £2.50 Cake Slice	99	217.50		30.00	148.50	69.00		32%	
8	Medium Free Range Eggs x6	66	132.00		0.00	85.00	47.00		36%	
9	Blakes Cake-SLICE	52	103.00		1.00	56.65	46.35		45%	
10	Blue Whole Milk 2L	58	132.00		0.00	92.22	39.78		30%	
11	Green Semi-skim Milk 1L	101	125.00		0.00	88.13	36.87		29%	
12	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	15	74.85		0.00	40.50	34.35		46%	
13	Potatoes - LARGE bag	18	33.30		0.00	0.00	33.30		100%	
14	CANTI PROSECCO 75CL X 6	13	110.37		0.00	85.58	24.79		22%	
15	Roddas Cornish Butter	30	96.54		0.00	74.10	22.44		23%	
16	DEER POINT MERLOT	19	118.75		0.00	96.54	22.21		19%	
17	Cathedral mature cheddar	23	75.67		0.00	54.78	20.89		28%	
18	Meadow Churn Salted butter 250g	25	59.85		0.00	41.25	18.60		31%	
19	Donated Cake / Pastry MEDIUM	9	18.00		0.00	0.00	18.00		100%	
20	Americano	12	20.02		0.00	3.75	16.27		81%	
21	Blakes 4 saffron buns	31	80.60		0.00	64.48	16.12		20%	
22	MARLBORO GOLD 20	12	156.48		0.00	141.42	15.06		10%	
23	HEINEKEN 440ML 4PK	15	71.85		0.00	57.23	14.63		20%	
24	COKE CANS 330MLS X 24	52	41.08		0.00	26.63	14.45		35%	
25	Book of 8 stamps - 2nd Class	8	54.40		0.00	40.00	14.40		26%	
26	Cabbage	26	36.00		3.00	21.60	14.40		40%	
27	Blue Whole Milk 1L	39	48.25		0.00	34.02	14.23		29%	
28	Carrots/Parsnips	135	23.60		3.40	9.66	13.94		59%	
29	MONSTER ULTRA WHITE 500ML	19	29.26		0.00	15.82	13.44		46%	
30	Double Cream 250ml	21	41.64		1.05	28.77	12.87		31%	
31	Donated Cake / pastry SMALL	12	12.00		0.00	0.00	12.00		100%	
32	CALVET COTES DU RHONE 75CL	7	59.43		0.00	47.54	11.89		20%	
33	AMSTEL LAGER 4PK X 440ML X 6	12	59.52		0.00	47.70	11.82		20%	
34	Cappuccino	11	18.37		0.00	6.88	11.50		63%	
35	Lettuce Mini Gem	28	25.00		3.00	14.00	11.00		44%	
36	Potatoes - MICRO bag	22	11.00		0.00	0.00	11.00		100%	
37	Red Onions	40	20.00		0.00	9.27	10.73		54%	
38	TATE & LYLE GRANULATED SUGAR 1KG x15	12	23.88		0.00	13.19	10.69		45%	
39	BS white sliced loaf	19	44.65		0.00	34.01	10.64		24%	
40	Latte	10	16.69		0.00	6.25	10.44		63%	
489	Epicure organic red kidney beans	1	1.29		0.00	1.03	0.26		20%	
490	PM 2.49 FLASH LEMON LIQUID 950ML	1	2.08		0.00	1.83	0.26		12%	
491	PM 75P FANTA ORANGE CANS 330ML X 24	1	0.63		0.00	0.40	0.23		37%	
492	PM 1.25 MCVITIES NICE 250G X 12	1	1.25		0.00	1.03	0.23		18%	
493	ROWNTREES FRUIT PASTILLES ROLLS X 32	1	0.58		0.00	0.37	0.21		36%	
494	PM 1.49 CAREX HANDWASH MOISTURE 250ML X	1	1.24		0.00	1.05	0.19		15%	
495	PM 1.25 CADBURY CHOCOLATE ECLAIRS 130G	1	1.04		0.00	0.85	0.19		18%	
496	PM 1.25 MILKYBAR BLOCK 90G x14	1	1.04		0.00	0.87	0.17		16%	
497	flipz cinnamon bun pretzels	1	1.04		0.00	0.89	0.15		14%	
498	ESSENTIAL FOIL 300mm x 5m x 12	6	4.32		2.15	4.19	0.13		3%	
499	PM 3.25 SHREDDIES 460g x 6	2	4.87		1.63	4.78	0.09		2%	
500	FLIPZ POUCHES COOKIES & CREAM	3	4.00		0.00	3.99	0.01		0%	
501	Donated veg	1	0.00		0.00	0.00	0.00		n/a	
502	Tortilla Wraps	4	4.97		2.99	5.00	-0.03		-1%	
503	Cucumber	7	5.45		2.18	5.53	-0.08		-1%	
504	Carters Royal Tonic Water	10	6.24		4.20	6.33	-0.09		-1%	
505	FILBERTS GREEN OLIVES LEMON & OREGANO 50	1	0.74		0.75	0.87	-0.13		-17%	
506	Kale Bag	8	7.50		4.50	8.00	-0.50		-7%	
507	Corn on cob- 2 for £1	16	9.00		7.00	9.60	-0.60		-7%	
508	EPICURE CHICKPEAS IN SALT WATER 400G X 6	2	1.29		1.29	1.93	-0.64		-50%	
509	PM 1.49 CAREX HANDWASH ORIGINAL 250ML X	2	1.24		1.24	2.10	-0.86		-69%	
510	PM 1.49 ROBINSONS SQUASH APPLE & BLACK	1	0.00		1.24	1.02	-1.02		n/a	
511	Tomato - single large	57	23.50		5.00	24.53	-1.03		-4%	
512	Colmans Horseradish	3	2.61		2.64	3.89	-1.28		-49%	
513	Staff Hot Chocolate	9	0.00		0.00	1.35	-1.35		n/a	
514	Sweet Potatoes	15	2.00		1.75	3.57	-1.57		-79%	
515	AUBERGINE	3	1.76		3.52	3.45	-1.69		-96%	
516	BENS KORMA SAUCE 450G X 6	1	0.00		2.35	1.75	-1.75		n/a	
517	LAKELAND DAIRY CREAM AEROSOL	2	4.99		4.99	7.17	-2.18		-44%	
518	OAT MILK 1 litre x 6	4	3.96		2.40	6.23	-2.27		-57%	
519	PM 1.59 MCVITIES GINGER NUTS 250G X 12	7	6.32		4.81	8.86	-2.54		-40%	
520	Paloma kitchen roll	19	20.70		12.41	23.72	-3.02		-15%	
521	Baker Street Hot Dog Rolls	4	2.19		6.57	5.56	-3.37		-154%	
522	PM 3.49KELLOGGS KRAVE HAZELNUT 410g x	4	6.98		6.98	10.50	-3.52		-50%	
523	PM 3.29 KELLOGGS RICE KRISPIES 430g x 7	4	6.57		6.59	10.71	-4.14		-63%	
524	Staff Latte	7	0.00		0.00	4.38	-4.38		n/a	
525	Staff Cappuccino	8	0.00		0.00	5.00	-5.00		n/a	
526	Staff Americano	17	0.00		0.00	5.31	-5.31		n/a	
527	Blakes Rich Slab Cake	32	104.42		40.86	116.48	-12.06		-12% to be ignored - includes cost of slices	
528	Blakes Almond and Cherry	21	59.02		36.32	76.23	-17.21		-29% to be ignored - includes cost of slices	

**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	Ex VAT	Ex VAT	Ex VAT	Ex VAT	Margin %		
1	Trevarthen meat	213	570.80	12.10	462.35	108.45	19%			
2	Green Semi-skim Milk 2L	178	405.30	0.00	284.61	120.69	30%			
3	Bon Appetit - £2 Cake Slice	114	221.00	7.00	106.41	114.59	52%			
4	Bon Appetit - £2.50 Cake Slice	99	217.50	30.00	148.50	69.00	32%			
5	Large Fresh Eggs x6	84	168.00	0.00	88.20	79.80	48%			
6	MARLBORO GOLD 20	12	156.48	0.00	141.42	15.06	10%			
7	Bon Appetit - Tray Bake	74	146.00	2.00	49.28	96.72	66%			
8	Blue Whole Milk 2L	58	132.00	0.00	92.22	39.78	30%			
9	Medium Free Range Eggs x6	66	132.00	0.00	85.00	47.00	36%			
10	Donated Cake / pastry LARGE	42	126.00	0.00	0.00	126.00	100%			
11	Green Semi-skim Milk 1L	101	125.00	0.00	88.13	36.87	29%			
12	DEER POINT MERLOT	19	118.75	0.00	96.54	22.21	19%			
13	CANTI PROSECCO 75CL X 6	13	110.37	0.00	85.58	24.79	22%			
14	Golden Virginia yellow	6	108.24	0.00	100.55	7.69	7%			
15	Blakes Rich Stab Cake	32	104.42	8.10	83.72	20.70	20%	£32.76 'waste' = reallocation to slices		
16	Blakes Cake-SLICE	52	103.00	1.00	56.65	46.35	45%			
17	Cutters choice original	5	97.50	0.00	91.79	5.71	6%			
18	Roddas Cornish Butter	30	96.54	0.00	74.10	22.44	23%			
19	Lambert & Butler	7	81.41	0.00	76.90	4.52	6%			
20	Blakes 4 saffron buns	31	80.60	0.00	64.48	16.12	20%			
21	Cathedral mature cheddar	23	75.67	0.00	54.78	20.89	28%			
22	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	15	74.85	0.00	40.50	34.35	46%			
23	HEINEKEN 440ML 4PK	15	71.85	0.00	57.23	14.63	20%			
24	Meadow Churn Salted butter 250g	25	59.85	0.00	41.25	18.60	31%			
25	AMSTEL LAGER 4PK X 440ML X 6	12	59.52	0.00	47.70	11.82	20%			
26	CALVET COTES DU RHONE 75CL	7	59.43	0.00	47.54	11.89	20%			
27	Blakes Almond and Cherry	21	59.02	6.92	46.83	12.19	21%	£29.40 'waste' = reallocation to slices		
28	Book of 8 stamps - 2nd Class	8	54.40	0.00	40.00	14.40	26%			
29	Leeks	41	51.25	0.00	41.00	10.25	20%			
30	Blue Whole Milk 1L	39	48.25	0.00	34.02	14.23	29%			
31	DI MARIA PROSECCO	6	47.52	0.00	37.39	10.13	21%			
32	SILVERWATER RESERVE SAUVIGNON BLANC 75cl	6	47.52	0.00	37.75	9.77	21%			
33	PM 1.25 ANDREX TOILET ROLLS 4PK X 6	19	47.31	0.00	45.68	1.64	3%			
34	BS white sliced loaf	19	44.65	0.00	34.01	10.64	24%			
35	Green Semi-skim Milk 568ml	62	43.86	3.87	34.10	9.76	22%			
36	MAKULAN PINOTAGE 75CL	7	43.68	0.00	34.59	9.09	21%			
37	Double Cream 250ml	21	41.64	1.05	28.77	12.87	31%			
38	COKE CANS 330MLS X 24	52	41.08	0.00	26.63	14.45	35%			
39	PM 1.25 haribo tangfastics 154g	39	40.56	0.00	30.38	10.18	25%			
40	BS brown sliced loaf	17	39.95	0.00	30.43	9.52	24%			
489	OASIS SUMMERFRUIT 500ML	1	1.46	0.00	0.92	0.54	37%			
490	PM 1.45 PASTA N SAUCE CH, LEEK & HAM PA	1	1.45	0.00	1.06	0.39	27%			
491	PM 1.45 PASTA N SAUCE CHEESE& BROCCOLI	1	1.45	0.00	1.06	0.39	27%			
492	QUEST WATERPROOF PLASTERS	2	1.42	0.00	0.98	0.44	31%			
493	NON PM PASTA N SAUCE CHEESE LEEK HAM	1	1.39	0.00	1.04	0.36	26%			
494	SAXA GROUND BLACK PEPPER *25g* X 12	1	1.39	0.00	1.01	0.38	28%			
495	Ginger Beer Old Jamaica 330ml	2	1.32	0.00	0.90	0.42	32%			
496	Epicure organic red kidney beans	1	1.29	0.00	1.03	0.26	20%			
497	Jacks Tomato Puree	1	1.29	0.00	0.85	0.44	34%			
498	EPICURE CHICKPEAS IN SALT WATER 400G X 6	2	1.29	1.29	1.93	-0.64	-50%			
499	Glue Stick	2	1.26	0.00	0.00	1.26	100%			
500	PM 1.25 MCVITIES NICE 250G X 12	1	1.25	0.00	1.03	0.23	18%			
501	PM 1.25 RYVITA CRACKERBREAD 125g x 8	1	1.25	0.00	0.99	0.26	21%			
502	PM 1.50 CADBURY DAIRY MILK 95G	1	1.25	0.00	0.89	0.36	29%			
503	PM 1.49 CAREX HANDWASH MOISTURE 250ML X	1	1.24	0.00	1.05	0.19	15%			
504	PM 1.49 CAREX HANDWASH ORIGINAL 250ML X	2	1.24	1.24	2.10	-0.86	-69%			
505	PM 1.45 RED BULL *250ML* CANS x 24	1	1.21	0.00	0.87	0.34	28%			
506	ESSENTIAL CLING FILM 300mm x 30m x 12	1	1.17	0.00	0.82	0.35	30%			
507	COLGATE TOOTHBRUSH TWISTER X 12	1	1.16	0.00	0.64	0.52	45%			
508	MAYNARDS MINI GEMS BAG 130G	1	1.13	0.00	0.85	0.28	25%			
509	flipz cinnamon bun pretzels	1	1.04	0.00	0.89	0.15	14%			
510	Panasonic zinc *9*volt	1	1.04	0.00	0.62	0.43	41%			
511	PM 1.25 CADBURY CHOCOLATE ECLAIRS 130G	1	1.04	0.00	0.85	0.19	18%			
512	PM 1.25 MILKYBAR BLOCK 90G x14	1	1.04	0.00	0.87	0.17	16%			
513	PM 1.25 ROWNTREE FRUIT PASTILLES POUCH 114	1	1.04	0.00	0.77	0.27	26%			
514	Sunflower	1	1.00	0.00	0.42	0.58	58%			
515	GALPHARM IBUPROFEN 16S X 12	1	0.83	0.00	0.50	0.33	40%			
516	RIZLA REGULAR SILVER X 100	2	0.76	0.00	0.30	0.46	61%			
517	FILBERTS GREEN OLIVES LEMON & OREGANO 50	1	0.74	0.75	0.87	-0.13	-17%			
518	7UP CANS 330ML	1	0.66	0.00	0.37	0.29	43%			
519	PM 75P FANTA ORANGE CANS 330ML X 24	1	0.63	0.00	0.40	0.23	37%			
520	ROWNTREES FRUIT PASTILLES ROLLS X 32	1	0.58	0.00	0.37	0.21	36%			
521	Super Glue	1	0.42	0.00	0.00	0.42	100%			
522	BENS KORMA SAUCE 450G X 6	1	0.00	2.35	1.75	-1.75	n/a			
523	Donated veg	1	0.00	0.00	0.00	0.00	n/a			
524	PM 1.49 ROBINSONS SQUASH APPLE & BLACK	1	0.00	1.24	1.02	-1.02	n/a			
525	Staff Latte	7	0.00	0.00	4.38	-4.38	n/a			
526	Staff Cappuccino	8	0.00	0.00	5.00	-5.00	n/a			
527	Staff Hot Chocolate	9	0.00	0.00	1.35	-1.35	n/a			
528	Staff Americano	17	0.00	0.00	5.31	-5.31	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	Total Costs	Margin £ (ex	Margin %
			Ex VAT	waste of	Ex VAT	VAT)	
1	Trevarthen meat	213	570.80	12.10	462.35	108.45	19%
2	Green Semi-skim Milk 2L	178	405.30	0.00	284.61	120.69	30%
3	Halloween Sweet	153	12.52	0.00	4.59	7.93	63%
4	Carrots/Parsnips	135	23.60	3.40	9.66	13.94	59%
5	Bon Appetit - £2 Cake Slice	114	221.00	7.00	106.41	114.59	52%
6	Green Semi-skim Milk 1L	101	125.00	0.00	88.13	36.87	29%
7	Bon Appetit - £2.50 Cake Slice	99	217.50	30.00	148.50	69.00	32%
8	Large Fresh Eggs x6	84	168.00	0.00	88.20	79.80	48%
9	Bon Appetit - Tray Bake	74	146.00	2.00	49.28	96.72	66%
10	Baking Potatoes	70	34.50	0.50	25.90	8.60	25%
11	Medium Free Range Eggs x6	66	132.00	0.00	85.00	47.00	36%
12	Green Semi-skim Milk 568ml	62	43.86	3.87	34.10	9.76	22%
13	Blue Whole Milk 2L	58	132.00	0.00	92.22	39.78	30%
14	Tomato - single large	57	23.50	5.00	24.53	-1.03	-4%
15	Blakes Cake-SLICE	52	103.00	1.00	56.65	46.35	45%
16	COKE CANS 330MLS X 24	52	41.08	0.00	26.63	14.45	35%
17	PM30P FREDDO ORIGINAL 18G	52	13.00	0.00	10.82	2.18	17%
18	Thick & Creamy Yoghurt	44	23.65	0.55	18.59	5.06	21%
19	WHISKAS TUNA IN JELLY POUCHES 85g x 28	44	18.05	0.00	15.70	2.35	13%
20	Donated Cake / pastry LARGE	42	126.00	0.00	0.00	126.00	100%
21	Leeks	41	51.25	0.00	41.00	10.25	20%
22	Red Onions	40	20.00	0.00	9.27	10.73	54%
23	Blue Whole Milk 1L	39	48.25	0.00	34.02	14.23	29%
24	PM 1.25 haribo tangfastics 154g	39	40.56	0.00	30.38	10.18	25%
25	TWIRL CADBURY	37	21.09	0.00	16.21	4.88	23%
26	pm 75p zero coke 33cl	32	20.15	0.00	14.08	6.07	30%
27	Blakes Rich Stab Cake	32	104.42	8.10	83.72	20.70	20% £32.76 'waste' = reallocation to slices
28	Blakes 4 saffron buns	31	80.60	0.00	64.48	16.12	20%
29	PM 759 CADBURY DOUBLE DECKER	31	19.53	0.00	14.82	4.71	24%
30	Roddas Cornish Butter	30	96.54	0.00	74.10	22.44	23%
31	Lettuce Mini Gem	28	25.00	3.00	14.00	11.00	44%
32	MILKY WAY MAGIC STARS	27	17.01	0.00	12.88	4.13	24%
33	Cabbage	26	36.00	3.00	21.60	14.40	40%
34	Meadow Churn Salted butter 250g	25	59.85	0.00	41.25	18.60	31%
35	Large Peppers	25	14.62	4.13	11.24	3.38	23%
36	Blakes White small	25	32.80	7.20	32.00	0.80	2%
37	PM 1.25 QUAVERS 54G X 15	24	24.96	0.00	20.56	4.40	18%
38	PM 75P KIT KAT 4 FINGER	24	15.11	0.00	10.97	4.14	27%
39	Loose Mushrooms large x 2	24	12.75	5.25	9.13	3.62	28%
40	Cathedral mature cheddar	23	75.67	0.00	54.78	20.89	28%
489	PM 1.75 BATCHELORS CUP A SOUP CREAM OF	1	1.75	0.00	1.28	0.47	27%
490	Jacks Minced Beef	1	3.25	0.00	2.79	0.46	14%
491	BELLS CHESTY COUGH SYRUP	1	1.74	0.00	1.28	0.46	26%
492	COLEMANS APPLE SAUCE 155G	1	1.75	0.00	1.30	0.45	26%
493	COLMANS MINT SAUCE 165G X 8	1	1.75	0.00	1.30	0.45	26%
494	Kallo rice cakes lightly salted	1	1.85	0.00	1.41	0.44	24%
495	Jacks Tomato Puree	1	1.29	0.00	0.85	0.44	34%
496	DEL MONTE PEACH SLICES IN JUICE	1	1.65	0.00	1.22	0.43	26%
497	DR OETKER G/F BAKING POWDER 170G X 4	1	1.75	0.00	1.32	0.43	24%
498	Panasonic zinc *9*volt	1	1.04	0.00	0.62	0.43	41%
499	FENTIMANS ROSE LEMONADE 275M X 12	1	1.63	0.00	1.21	0.42	26%
500	Super Glue	1	0.42	0.00	0.00	0.42	100%
501	PM 1.45 PASTA N SAUCE CH, LEEK & HAM PA	1	1.45	0.00	1.06	0.39	27%
502	PM 1.45 PASTA N SAUCE CHEESE& BROCCOLI	1	1.45	0.00	1.06	0.39	27%
503	SAXA GROUND BLACK PEPPER *25g* X 12	1	1.39	0.00	1.01	0.38	28%
504	TRIBUTE 500ML *BOTTLES* x 12	1	1.88	0.00	1.50	0.38	20%
505	PM 1.49 RYVITA ORIGINAL 200G X 12	1	1.49	0.00	1.13	0.36	24%
506	PM 1.50 CADBURY DAIRY MILK 95G	1	1.25	0.00	0.89	0.36	29%
507	NON PM PASTA N SAUCE CHEESE LEEK HAM	1	1.39	0.00	1.04	0.36	26%
508	ESSENTIAL CLING FILM 300mm x 30m x 12	1	1.17	0.00	0.82	0.35	30%
509	PM 1.45 RED BULL *250ML* CANS x 24	1	1.21	0.00	0.87	0.34	28%
510	GALPHARM IBUPROFEN 16S X 12	1	0.83	0.00	0.50	0.33	40%
511	DREAMIES CHICKEN TREATS 60G X 8	1	1.46	0.00	1.17	0.29	20%
512	7UP CANS 330ML	1	0.66	0.00	0.37	0.29	43%
513	MAYNARDS MINI GEMS BAG 130G	1	1.13	0.00	0.85	0.28	25%
514	PM 1.25 ROWNTREE FRUIT PASTILLES POUCH 114	1	1.04	0.00	0.77	0.27	26%
515	PM 1.25 RYVITA CRACKERBREAD 125g x 8	1	1.25	0.00	0.99	0.26	21%
516	Epicure organic red kidney beans	1	1.29	0.00	1.03	0.26	20%
517	PM 2.49 FLASH LEMON LIQUID 950ML	1	2.08	0.00	1.83	0.26	12%
518	PM 75P FANTA ORANGE CANS 330ML X 24	1	0.63	0.00	0.40	0.23	37%
519	PM 1.25 MCVITIES NICE 250G X 12	1	1.25	0.00	1.03	0.23	18%
520	ROWNTREES FRUIT PASTILLES ROLLS X 32	1	0.58	0.00	0.37	0.21	36%
521	PM 1.49 CAREX HANDWASH MOISTURE 250ML X	1	1.24	0.00	1.05	0.19	15%
522	PM 1.25 CADBURY CHOCOLATE ECLAIRS 130G	1	1.04	0.00	0.85	0.19	18%
523	PM 1.25 MILKYBAR BLOCK 90G x14	1	1.04	0.00	0.87	0.17	16%
524	flipz cinnamon bun pretzels	1	1.04	0.00	0.89	0.15	14%
525	Donated veg	1	0	0.00	0.00	0.00	n/a
526	FILBERTS GREEN OLIVES LEMON & OREGANO 50	1	0.74	0.75	0.87	-0.13	-17%
527	PM 1.49 ROBINSONS SQUASH APPLE & BLACK	1	0	1.24	1.02	-1.02	n/a
528	BENS KORMA SAUCE 450G X 6	1	0	2.35	1.75	-1.75	n/a