

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

From 18/06/2024 to 31/12/2024

OPERATING MONTH 7



NOTES TO PCS REPORTS

Interpretation of results

The headline result is a monthly sales total of £8.6k and a gross profit of £1.4k - 16% (or YTD £57.5k and £11.9k - 21% respectively)

December 2024 sales were some 15% lower than the previous Christmas which was quite disappointing

Margins were distorted by a one-off £355 reconciliation charge representing cash errors accumulated since the CBS setup on 18/6/24

Further investigations are underway on this issue.

Other observations: Sandra Miner's pastries have stopped this month after a whole year of donations - £1k revenue and profit
We'll need to sell an extra £5k pa of other stuff at a gross margin of 20% to compensate
Due to wastage and no returns, Warburton's products only broke even this month

Cash increased by £0.8k to £49.4k with more than half this arising from working capital changes

Creation of Community Benefit Society

As we've now passed the 12 month period, we no longer combine data from the old limited company with the CBS and all P&L and sales reports run from 18/6/24

As all assets and liabilities were transferred over to the CBS accumulated profits since we poened on 4/11/23 are nonetheless reflected in the CBS balance sheet

Note on 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)

EPOS data quality

	month	ytd
Better than average data quality in the month with the failure rate (sale item not matched with EPOS) currently standing at 1 in:	180	164
(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

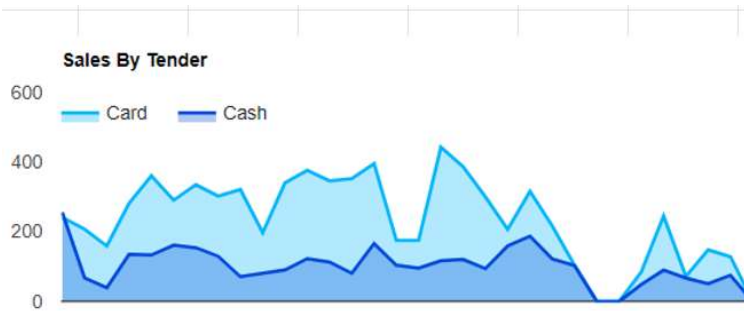
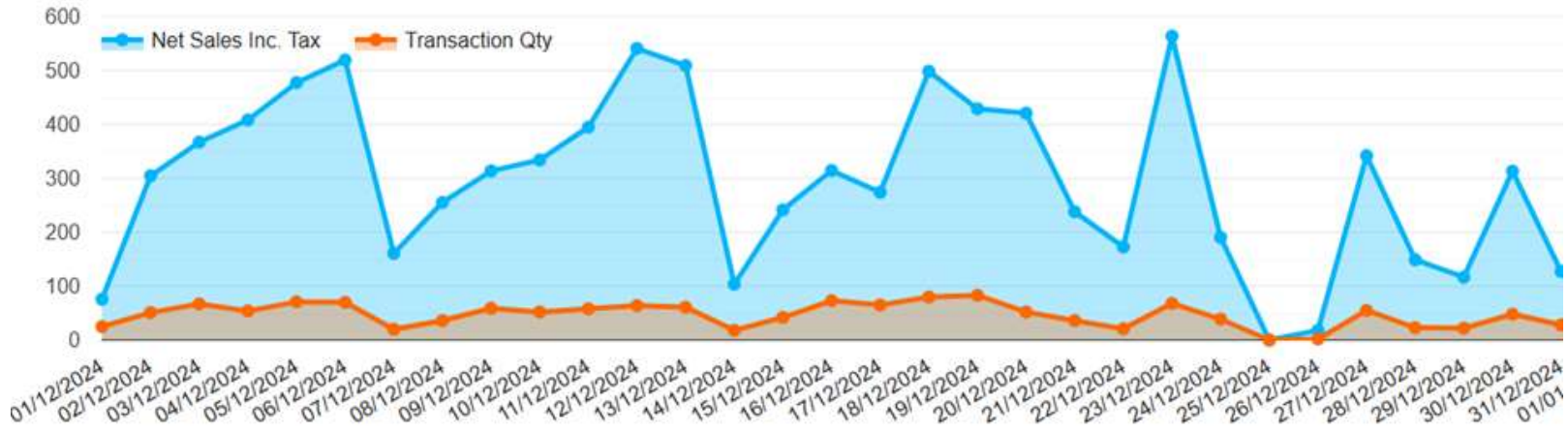
Stock takes will remove such problems by - generally - transferring value from stock to COGS (and thus reducing margins)

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	

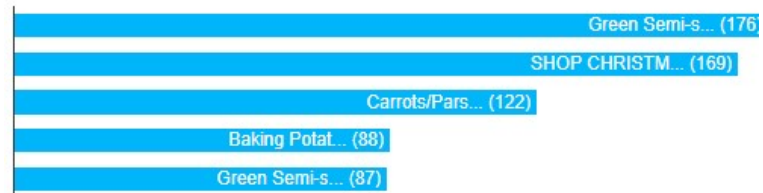
PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS
 From 18/06/2024 to 31/12/2024



HIGH LEVEL SALES ANALYSIS (source: EPOS)



Best Sellers



Green semi-skim 2l = 176
 Green semi-skim 12l = 87

Shop christmas cards = 169

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 18/06/2024 to 31/12/2024

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	11 Household	12 Stationery
Turnover												
Sales	9,061	8,016	6,675	7,152	5,868	2,746	2,302	4,741	1,745	3,804	1,880	1,274
Other revenue	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	9,061	8,016	6,675	7,152	5,868	2,746	2,302	4,741	1,745	3,804	1,880	1,274
Cost of Sales												
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	5,664	5,699	4,703	5,290	4,294	1,752	1,315	3,830	1,150	3,212	1,324	945
Stock wastage	422	130	42	81	59	42	154	113	1	2	63	0
Total Cost of Sales	6,085	5,830	4,745	5,371	4,353	1,794	1,468	3,943	1,150	3,214	1,388	945
Gross Profit	2,976	2,186	1,930	1,781	1,515	952	834	799	594	590	493	329
<i>Gross Margin</i>	33%	27%	29%	25%	26%	35%	36%	17%	34%	16%	26%	26%
Wastage	4.7%	1.6%	0.6%	1.1%	1.0%	1.5%	6.7%	2.4%	0.0%	0.1%	3.4%	0.0%
Administrative Costs												
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0
Advertising & Marketing	0	0	0	0	0	0	0	0	0	0	0	0
Bank Fees	0	0	0	0	0	0	0	0	0	0	0	0
Charitable Donations	0	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	0
Insurance	0	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	0
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0	0	0
Operating Lease Payments	0	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	0
Printing & Stationery	0	0	0	0	0	0	0	0	0	0	0	0
Prize draws for shareholders	0	0	0	0	0	0	0	0	0	0	0	0
Professional fees	0	0	0	0	0	0	0	0	0	0	0	0
Shop consumables	0	0	0	0	0	0	0	0	0	0	0	0
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0
Telephone & Internet	0	0	0	0	0	0	0	0	0	0	0	0
Total Administrative Costs	0	0	0	0	0	0	0	0	0	0	0	0
Operating Profit	2,976	2,186	1,930	1,781	1,515	952	834	799	594	590	493	329
Other Income												
Donations	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
Profit on Ordinary Activities Before Taxation	2,976	2,186	1,930	1,781	1,515	952	834	799	594	590	493	329
Profit after Taxation	2,976	2,186	1,930	1,781	1,515	952	834	799	594	590	493	329

Account	13 Tea&Coffee takeaway	14 Pet Food etc	15 Toiletries and Beauty	16 Newspapers	17 Unassigned	Total
Turnover						
Sales	445	659	368	630	175	57,541
Other revenue	0	0	0	0	0	0
Total Turnover	445	659	368	630	175	57,541
Cost of Sales						
Card Transaction fees	0	0	0	0	770	770
Cost of Goods Sold	173	525	246	630	1,218	41,969
Stock wastage	1	0	1	484	1,355	2,950
Total Cost of Sales	174	525	248	1,114	3,344	45,690
Gross Profit	272	134	120	(484)	(3,169)	11,851
<i>Gross Margin</i>	<i>61%</i>	<i>20%</i>	<i>33%</i>	<i>-77%</i>		<i>21%</i>
Wastage	0.2%	0.0%	0.3%	76.9%		5.1%
Administrative Costs						
Accounting S/W fees	0	0	0	0	460	460
Advertising & Marketing	0	0	0	0	24	24
Bank Fees	0	0	0	0	36	36
Charitable Donations	0	0	0	0	608	608
Gifts for volunteers	0	0	0	0	151	151
Insurance	0	0	0	0	157	157
IT Software and Consumables	0	0	0	0	613	613
Light, Power, Heating	0	0	0	0	643	643
Miscellaneous equipment uncapitalised	0	0	0	0	127	127
Operating Lease Payments	0	0	0	0	170	170
Postage, Freight & Courier	0	0	0	0	101	101
Printing & Stationery	0	0	0	0	122	122
Prize draws for shareholders	0	0	0	0	350	350
Professional fees	0	0	0	0	310	310
Shop consumables	0	0	0	0	(8)	(8)
Staff consumption	107	0	0	0	3	110
Telephone & Internet	0	0	0	0	123	123
Total Administrative Costs	107	0	0	0	3,990	4,097
Operating Profit	165	134	120	(484)	(7,159)	7,754
Other Income						
Donations	0	0	0	0	0	0
Total Other Income	0	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	165	134	120	(484)	(7,159)	7,754
Profit after Taxation	165	134	120	(484)	(7,159)	7,754



Account	1 Youngs	2 Suzy Stebbing	3 Bookers	4 Roddas Colin Carters	5 Local Donor	6 Trevarthen	7 Blakes	8 Unknown	9 B&M	10 Pryors	11 Kneebone	12 GC Produce	13 Gainsmore	14 JJ & GDC Leach	15 Tremletts	16 Unassigned	17 Total	
Turnover																		
Sales	28,148	3,175	5,644	5,884	1,852	625	3,780	3,510	1,588	445	215	555	473	686	237	630	94	57,541
Other revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	28,148	3,175	5,644	5,884	1,852	625	3,780	3,510	1,588	445	215	555	473	686	237	630	94	57,541
Cost of Sales																		
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770	770
Cost of Goods Sold	21,435	1,593	3,849	4,315	1,050	2	3,130	2,732	1,127	119	0	386	278	560	200	630	564	41,969
Stock wastage	330	51	270	59	0	0	67	211	0	1	0	6	32	78	6	484	1,355	2,950
Total Cost of Sales	21,765	1,644	4,119	4,374	1,050	2	3,197	2,943	1,127	119	0	392	310	638	206	1,114	2,690	45,690
Gross Profit	6,382	1,531	1,525	1,510	802	623	583	567	460	326	215	163	163	48	31	(484)	(2,596)	11,851
<i>Gross Margin</i>	23%	48%	27%	26%	43%	100%	15%	16%	29%	73%	100%	29%	34%	7%	13%	-77%		21%
<i>Wastage</i>	1.2%	1.6%	4.8%	1.0%	0.0%	0.0%	1.8%	6.0%	0.0%	0.2%	0.0%	1.2%	6.7%	11.4%	2.5%	76.9%		5.1%
Administrative Costs																		
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	460	460
Advertising & Marketing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24	24
Bank Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36	36
Charitable Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	608	608
Gifts for volunteers	(28)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	179	151
Insurance	0	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	0	613	613
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	643	643
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	127	127
Operating Lease Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	170	170
Postage, Freight & Courier	101	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	101
Printing & Stationery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	122	122
Prize draws for shareholders	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	350	350
Professional fees	0	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	0	(8)	(8)
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	110	110
Telephone & Internet	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123	123
Total Administrative Costs	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,024	4,097
Operating Profit	6,310	1,531	1,525	1,510	802	623	583	567	460	326	215	163	163	48	31	(484)	(6,620)	7,754
Other Income																		
Donations	0	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	0
Profit on Ordinary Activities Before Taxation	6,310	1,531	1,525	1,510	802	623	583	567	460	326	215	163	163	48	31	(484)	(6,620)	7,754
Profit after Taxation	6,310	1,531	1,525	1,510	802	623	583	567	460	326	215	163	163	48	31	(484)	(6,620)	7,754

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 01/12/2024 to 31/12/2024

CURRENT MONTH ONLY

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

Account	1 Bakery and Bread	2 Groceries	3 Dairy	4 Confectionery and Snacks	5 Chilled Products	6 Beers, Wines, Spirits	7 Fresh Produce	8 Stationery	9 Tobacco and Vapes	10 Soft Drinks	11 Household
Turnover											
Sales	1,477	1,273	1,002	845	760	832	301	527	599	277	283
Other revenue	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	1,477	1,273	1,002	845	760	832	301	527	599	277	283
<i>Share of total sales</i>	<i>17%</i>	<i>15%</i>	<i>12%</i>	<i>10%</i>	<i>9%</i>	<i>10%</i>	<i>4%</i>	<i>6%</i>	<i>7%</i>	<i>3%</i>	<i>3%</i>
Cost of Sales											
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	998	908	734	616	617	671	167	427	521	190	213
Stock wastage	112	25	3	10	27	46	22	0	0	14	7
Total Cost of Sales	1,110	933	737	626	643	717	189	427	521	204	219
Gross Profit	367	339	264	219	117	115	112	101	78	73	63
<i>Gross Margin</i>	<i>25%</i>	<i>27%</i>	<i>26%</i>	<i>26%</i>	<i>15%</i>	<i>14%</i>	<i>37%</i>	<i>19%</i>	<i>13%</i>	<i>26%</i>	<i>22%</i>
<i>Wastage</i>	<i>7.6%</i>	<i>2.0%</i>	<i>0.3%</i>	<i>1.2%</i>	<i>3.5%</i>	<i>5.5%</i>	<i>7.3%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>5.0%</i>	<i>2.3%</i>
Administrative Costs											
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0
Bank Fees	0	0	0	0	0	0	0	0	0	0	0
Charitable Donations	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
Miscellaneous equipment uncapitalised	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
Prize draws for shareholders	0	0	0	0	0	0	0	0	0	0	0
Shop consumables	0	0	0	0	0	0	0	0	0	0	0
Staff consumption	0	0	0	0	0	0	0	0	0	0	0
Total Administrative Costs	0	0	0	0	0	0	0	0	0	0	0
Operating Profit	367	339	264	219	117	115	112	101	78	73	63
Other Income											
Donations	0	0	0	0	0	0	0	0	0	0	0
Total Other Income	0	0	0	0	0	0	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	367	339	264	219	117	115	112	101	78	73	63
Profit after Taxation	367	339	264	219	117	115	112	101	78	73	63

PERRANWELL COMMUNITY STORES



Account	12 Frozen Products	13 Tea&Coffee takeaway	14 Pet Food etc	15 Toiletries and Beauty	16 Unassigned	Total
Turnover						
Sales	173	69	102	38	11	8,568
Other revenue	0	0	0	0	0	0
Total Turnover	173	69	102	38	11	8,568
<i>Share of total sales</i>	<i>2%</i>	<i>1%</i>	<i>1%</i>	<i>0%</i>	<i>0%</i>	<i>100%</i>
Cost of Sales						
Card Transaction fees	0	0	0	0	91	91
Cost of Goods Sold	131	27	84	27	415	6,746
Stock wastage	0	0	0	0	100	366
Total Cost of Sales	131	27	84	27	606	7,203
Gross Profit	42	42	18	10	(595)	1,365
<i>Gross Margin</i>	<i>24%</i>	<i>61%</i>	<i>17%</i>	<i>28%</i>		<i>16%</i>
<i>Wastage</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>		<i>4.3%</i>
Administrative Costs						
Accounting S/W fees	0	0	0	0	67	67
Bank Fees	0	0	0	0	15	15
Charitable Donations	0	0	0	0	428	428
Gifts for volunteers	0	0	0	0	(28)	(28)
IT Software and Consumables	0	0	0	0	91	91
Light, Power, Heating	0	0	0	0	100	100
Miscellaneous equipment uncapitalised	0	0	0	0	7	7
Postage, Freight & Courier	0	0	0	0	18	18
Prize draws for shareholders	0	0	0	0	350	350
Shop consumables	0	0	0	0	(2)	(2)
Staff consumption	0	13	0	0	0	13
Total Administrative Costs	0	13	0	0	1,045	1,059
Operating Profit	42	29	18	10	(1,640)	307
Other Income						
Donations	0	0	0	0	0	0
Total Other Income	0	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	42	29	18	10	(1,640)	307
Profit after Taxation	42	29	18	10	(1,640)	307



Account	Youngs	Roddas	Suzu Stebbing	Colin Carters	Blakes	Unknown	Bookers	Trevarthen	Local Donor	B&M	Pryors	Kneebone	GC Produce	JJ & GDC Leach	Gainsmore	Unassigned	Total
Turnover																	
Sales	3,750	1,002	519	300	496	627	554	639	53	69	45	128	5	35	336	11	8,568
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	3,750	1,002	519	300	496	627	554	639	53	69	45	128	5	35	336	11	8,568
Cost of Sales																	
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	91	91
Cost of Goods Sold	2,909	734	313	172	363	507	390	527	0	19	0	88	1	29	271	423	6,746
Stock wastage	96	3	5	0	10	0	55	14	0	0	0	2	1	6	74	100	366
Total Cost of Sales	3,005	737	318	172	373	507	444	541	0	19	0	90	2	35	345	614	7,203
Gross Profit	746	264	201	128	123	120	110	98	53	50	45	38	3	0	(9)	(603)	1,365
<i>Gross Margin</i>	<i>20%</i>	<i>26%</i>	<i>39%</i>	<i>43%</i>	<i>25%</i>	<i>19%</i>	<i>20%</i>	<i>15%</i>	<i>100%</i>	<i>73%</i>	<i>100%</i>	<i>29%</i>	<i>59%</i>	<i>1%</i>	<i>-3%</i>		<i>16%</i>
<i>Wastage</i>	<i>2.6%</i>	<i>0.3%</i>	<i>1.0%</i>	<i>0.0%</i>	<i>2.0%</i>	<i>0.0%</i>	<i>9.9%</i>	<i>2.2%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>1.6%</i>	<i>21.3%</i>	<i>17.1%</i>	<i>22.1%</i>		<i>4.3%</i>
Administrative Costs																	
Accounting S/W fees	0	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	0	15	15
Charitable Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	428	428
Gifts for volunteers	(28)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(28)
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	91	91
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	7	7
Postage, Freight & Courier	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
Prize draws for shareholders	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	350	350
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	13	13
Total Administrative Costs	(11)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,069	1,059
Operating Profit	756	264	201	128	123	120	110	98	53	50	45	38	3	0	(9)	(1,672)	307
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	756	264	201	128	123	120	110	98	53	50	45	38	3	0	(9)	(1,672)	307
Profit after Taxation	756	264	201	128	123	120	110	98	53	50	45	38	3	0	(9)	(1,672)	307

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

As at 31/12/2024

OPERATING MONTH**7****BALANCE SHEET**

	This month	Last month	Change in month
<i>ASSETS</i>			
<i>CURRENT ASSETS</i>			
Cash and cash in transit	49,449	48,617	832
Stocks	6,893	7,076	-183
Other	0	0	0
	<hr/> 56,342	<hr/> 55,693	<hr/> 649
<i>FIXED ASSETS</i>			
Equipment	1,482	1,482	0
<i>CURRENT LIABILITIES</i>			
Accounts Payable	-4,296	-4,399	103
Accruals	-1,342	-1,223	-118
VAT	-676	-349	-327
Other Creditors	-1,443	-1,443	0
	<hr/> -7,756	<hr/> -7,414	<hr/> -343
NET CURRENT ASSETS	<hr/> 50,068	<hr/> 49,761	<hr/> 307
<i>SHAREHOLDERS FUNDS</i>			
Share capital	10,050	10,050	0
Donations	23,766	23,766	0
Retained earnings	16,251	15,944	307
TOTAL SHAREHOLDERS FUNDS	<hr/> 50,068	<hr/> 49,761	<hr/> 307

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	VAT		
1	Batch of 50 PCS shares	53	2650.00	0.00	0.00	2650.00	100%		
2	Trevarthen meat	1375	3760.84	79.57	3046.28	714.56	19%		
3	Green Semi-skim Milk 2L	1070	2399.40	2.20	1712.43	686.97	29%		
4	Bon Appetit - £2 Cake Slice	585	1118.50	51.50	548.84	569.66	51%		
5	Donated Cake / pastry LARGE	173	519.00	0.00	0.00	519.00	100%		
6	Large Fresh Eggs x6	548	1092.98	3.02	577.50	515.48	47%		
7	Bon Appetit - Tray Bake	366	711.00	21.00	238.72	472.28	66%		
8	Bon Appetit - £2.50 Cake Slice	486	1173.11	41.89	729.00	444.11	38%		
9	Medium Free Range Eggs x6	374	747.50	0.50	478.75	268.75	36%		
10	Green Semi-skim Milk 1L	626	761.73	2.47	539.90	221.83	29%		
11	Blakes Cake-SLICE	258	480.00	36.00	264.00	216.00	45%		
12	Blue Whole Milk 2L	335	743.40	9.00	532.65	210.75	28%		
13	CANTI PROSECCO 75CL X 6	89	755.62	0.00	585.92	169.70	22%		
14	Previata Italian Sparkling Brut	81	527.99	45.58	360.45	167.54	32%		
15	Potatoes - LARGE bag	98	161.86	19.44	0.00	161.86	100%		
16	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	55	274.45	0.00	148.50	125.95	46%		
17	Book of 8 stamps - 2nd Class	68	462.40	0.00	340.00	122.40	26%		
18	Cathedral mature cheddar	140	454.01	6.59	333.44	120.57	27%		
19	SHOP CHRISTMAS CARD 24	243	364.50	0.00	244.00	120.50	33%		
20	Roddas Cornish Butter	146	465.45	-2.99	365.56	99.89	21%		
21	Cards	85	99.11	0.00	0.00	99.11	100%		
22	MARLBORO GOLD 20	67	888.46	0.00	789.60	98.87	11%		
23	Blakes 4 saffron buns	183	473.20	2.60	380.64	92.56	20%		
24	Americano	57	103.40	0.00	17.81	85.59	83%		
25	Meadow Churn Salted butter 250g	138	312.42	0.00	227.70	84.72	27%		
26	Lambert & Butler	72	846.86	0.00	763.66	83.21	10%		
27	Blue Whole Milk 1L	245	294.85	4.85	211.67	83.18	28%		
28	CASILLERO CABERNET SAUVIGNON 75CL x 6	51	377.99	0.00	295.37	82.62	22%		
29	Latte	70	123.14	1.67	43.75	79.39	64%		
30	CALVET COTES DU RHONE 75CL	44	373.56	0.00	298.83	74.73	20%		
31	Strawberry Cone/Cornetto	169	169.00	0.00	94.98	74.02	44%		
32	Cappuccino	61	111.10	0.00	38.13	72.98	66%		
33	MCVITIES MILK CHOC DIGESTIVES	139	214.06	0.00	143.45	70.61	33%		
34	COKE CANS 330MLS X 24	312	232.81	7.13	162.33	70.48	30%		
35	ROWESFROZEN PASTIES STEAK	123	239.85	0.00	172.36	67.49	28%		
36	Thatchers Gold	61	299.51	0.00	233.69	65.82	22%		
37	Clotted Cream 113g	163	255.73	13.22	192.02	63.71	25%		
38	Golden Virginia yellow	50	921.20	0.00	857.90	63.30	7%		
39	Tea / Instant Coffee	48	63.75	1.25	1.68	62.07	97%		
40	TATE & LYLE GRANULATED SUGAR 1KG x15	77	147.95	0.00	86.85	61.10	41%		
902	Warburtons 6 sliced white rolls	5	4.16	2.79	5.70	-1.54	-37%		
903	OAT MILK 1 litre x 6	23	34.17	2.40	35.84	-1.67	-5%		
904	CORNISH LARDER ONION CHUTNEY & KELTEK AL	2	4.50	4.50	6.30	-1.80	-40%		
905	DEL MONTE GRAPEFRUIT SEGMENTS IN JUICE 4	3	1.99	3.98	3.84	-1.85	-93%		
906	HELLMANS GARLIC & HERB SAUCE	1	0.00	2.50	1.90	-1.90	n/a		
907	Blakes Ginger Cake	2	3.50	3.50	5.60	-2.10	-60%		
908	The Mail on Sunday	28	58.80	0.00	60.90	-2.10	-4%		
909	Blakes Wholemeal small	104	132.74	35.74	135.20	-2.46	-2%		
910	NESCAFE LATTE SACHETS (box) 8S X 6	5	9.85	6.60	12.33	-2.48	-25%		
911	Toastie White 800g	29	36.04	10.73	38.65	-2.61	-7%		
912	BURTS SPICY BBQ LTD EDITION	29	11.11	10.40	13.76	-2.65	-24%		
913	PM 1.00 Chicken Bites	49	34.02	14.98	36.75	-2.73	-8%		
914	Sunflower	16	5.16	10.00	7.98	-2.82	-55%		
915	*NON PM* HEINZ SALAD CREAM GLASS 285G X	4	5.58	5.58	8.56	-2.98	-53%		
916	ATORA *VEG* SUET 200G X 12	4	5.98	5.98	9.00	-3.02	-50%		
917	PM 1.29 Chicken and mushroom slice	5	1.29	5.16	4.60	-3.31	-257%		
918	Fat free yoghurts	23	5.49	7.16	9.20	-3.71	-68%		
919	BENS CHILLI CARCARNE SAUCE 450G X 6	5	4.36	6.59	8.67	-4.31	-99%		
920	Tomato - single large	258	103.50	25.50	108.11	-4.61	-4%		
921	Sweet Potatoes	77	13.44	5.81	18.33	-4.89	-36%		
922	Warburtons Fruited Teacakes	32	35.62	13.98	40.54	-4.92	-14%		
923	PMDIET COKE 1075LTR	4	0.00	7.30	5.26	-5.26	n/a		
924	CORNISH LARDER ALE CHUTNEY WITH ST IVES	6	13.50	13.50	18.90	-5.40	-40%		
925	FILBERTS BARBECUE ALMONDS 40g x 20	7	0.00	8.11	5.74	-5.74	n/a		
926	Staff Hot Chocolate	42	0.00	0.00	6.30	-6.30	n/a		
927	THREE BEAN SALAD	6	3.08	9.22	9.90	-6.82	-221%		
928	SANDWICH TUNA & MAYO	30	32.13	24.57	39.00	-6.87	-21%		
929	Blakes Rich Slab Cake	159	571.77	150.09	578.76	-6.99	-1% margin to be ignored - includes cost of s		
930	AUBERGINE	20	15.84	19.36	23.00	-7.16	-45%		
931	HARRISONS BBQ SAUCE	8	0.70	10.50	8.40	-7.70	-1100%		
932	Blakes White small	115	138.40	45.60	147.20	-8.80	-6%		
933	Book of 4 stamps - 1st class	37	213.00	0.00	222.00	-9.00	-4%		
934	BENS TIKKA MASALA 450G X 6	9	6.57	15.30	15.60	-9.03	-137%		
935	Paloma kitchen roll	88	97.74	53.28	108.33	-10.59	-11%		
936	Blakes Large malted grain	98	188.25	66.55	203.84	-15.59	-8%		
937	Warburtons Original Bagels	21	20.38	24.77	36.68	-16.30	-80%		
938	Blakes White large	95	168.99	63.76	188.10	-19.11	-11%		
939	Staff Cappuccino	32	0.00	0.00	20.00	-20.00	n/a		
940	Staff Americano	78	0.00	0.00	24.38	-24.38	n/a		
941	Staff Latte	74	0.00	0.00	46.25	-46.25	n/a		

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

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

Rank	Name	Qty	Total Sales		waste of	Total Costs		Margin £ (ex VAT)		Margin %
			Ex VAT	after		Ex VAT	VAT	VAT		
1	Trevarthen meat	1375	3760.84	79.57	3046.28	714.56	19%			
2	Batch of 50 PCS shares	53	2650.00	0.00	0.00	2650.00	100%			
3	Green Semi-skim Milk 2L	1070	2399.40	2.20	1712.43	686.97	29%			
4	Bon Appetit - £2.50 Cake Slice	486	1173.11	41.89	729.00	444.11	38%			
5	Bon Appetit - £2 Cake Slice	585	1118.50	51.50	548.84	569.66	51%			
6	Large Fresh Eggs x6	548	1092.98	3.02	577.50	515.48	47%			
7	Golden Virginia yellow	50	921.20	0.00	857.90	63.30	7%			
8	MARLBORO GOLD 20	67	888.46	0.00	789.60	98.87	11%			
9	Lambert & Butler	72	846.86	0.00	763.66	83.21	10%			
10	Green Semi-skim Milk 1L	626	761.73	2.47	539.90	221.83	29%			
11	CANTI PROSECCO 75CL X 6	89	755.62	0.00	585.92	169.70	22%			
12	Medium Free Range Eggs x6	374	747.50	0.50	478.75	268.75	36%			
13	Blue Whole Milk 2L	335	743.40	9.00	532.65	210.75	28%			
14	Bon Appetit - Tray Bake	366	711.00	21.00	238.72	472.28	66%			
15	Blakes Rich Slab Cake	159	571.77	150.09	578.76	-6.99	-1%	margin to be ignored - includes cost of slices		
16	Previata Italian Sparkling Brut	81	527.99	45.58	360.45	167.54	32%			
17	Donated Cake / pastry LARGE	173	519.00	0.00	0.00	519.00	100%			
18	Blakes Cake-SLICE	258	480.00	36.00	264.00	216.00	45%			
19	Blakes 4 saffron buns	183	473.20	2.60	380.64	92.56	20%			
20	Cutters choice original	24	473.00	0.00	447.11	25.89	5%			
21	Blakes Almond and Cherry	128	469.89	111.23	464.64	5.25	1%	margin to be ignored - includes cost of slices		
22	Roddas Cornish Butter	146	465.45	-2.99	365.56	99.89	21%			
23	Book of 8 stamps - 2nd Class	68	462.40	0.00	340.00	122.40	26%			
24	Cathedral mature cheddar	140	454.01	6.59	333.44	120.57	27%			
25	CASILLERO CABERNET SAUVIGNON 75CL x 6	51	377.99	0.00	295.37	82.62	22%			
26	CALVET COTES DU RHONE 75CL	44	373.56	0.00	298.83	74.73	20%			
27	SHOP CHRISTMAS CARD 24	243	364.50	0.00	244.00	120.50	33%			
28	AMSTEL LAGER 4PK X 440ML X 6	71	342.24	9.92	290.18	52.07	15%			
29	CIAO SECCO BIANCO FRIZZANTE 75CL	63	320.31	34.32	265.10	55.21	17%			
30	Meadow Churn Salted butter 250g	138	312.42	0.00	227.70	84.72	27%			
31	Thatchers Gold	61	299.51	0.00	233.69	65.82	22%			
32	Blue Whole Milk 1L	245	294.85	4.85	211.67	83.18	28%			
33	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	55	274.45	0.00	148.50	125.95	46%			
34	HEINEKEN 440ML 4PK	57	268.95	4.08	217.46	51.50	19%			
35	PM 2.99 ANDREX TOILET ROLLS 4PK X 6	104	258.96	0.00	230.55	28.41	11%			
36	Clotted Cream 113g	163	255.73	13.22	192.02	63.71	25%			
37	Baking Potatoes	517	252.00	6.50	191.29	60.71	24%			
38	Green Semi-skim Milk 568ml	347	247.32	16.86	190.85	56.47	23%			
39	ROWES FROZEN PASTIES STEAK	123	239.85	0.00	172.36	67.49	28%			
40	COKE CANS 330MLS X 24	312	232.81	7.13	162.33	70.48	30%			
902	Radishes	1	1.00	0.00	0.00	1.00	100%			
903	Scones	1	1.00	0.00	0.00	1.00	100%			
904	Sweetcorn cob fresh	1	1.00	0.00	0.00	1.00	100%			
905	Evian	1	0.99	0.00	0.00	0.99	100%			
906	Fanta zero sugar drink	1	0.85	0.00	0.00	0.85	100%			
907	Pudding	1	0.85	0.00	0.00	0.85	100%			
908	Christmas Cards Handmade	1	0.83	0.00	0.22	0.62	74%			
909	Dishwasher Tablets x 4	1	0.83	0.00	0.40	0.43	52%			
910	Lentil crisps	1	0.83	0.00	0.00	0.83	100%			
911	7up	1	0.75	0.00	0.00	0.75	100%			
912	HARRISONS BBQ SAUCE	8	0.70	10.50	8.40	-7.70	-1100%			
913	CRUNCHIE X 48	1	0.67	0.00	0.49	0.18	26%			
914	PARACETAMOL CAPSULES 16s X 10	1	0.63	0.00	0.54	0.09	14%			
915	Paracetamol Tablets	1	0.63	0.00	0.54	0.09	14%			
916	White Tack	1	0.63	0.00	0.39	0.24	38%			
917	Haloween	2	0.60	0.00	0.00	0.60	100%			
918	PM 70P SNICKERS STD 48g X 48	1	0.58	0.00	0.47	0.11	19%			
919	Pens	1	0.50	0.00	0.00	0.50	100%			
920	Potato jacket	1	0.50	0.00	0.00	0.50	100%			
921	White onion	1	0.50	0.00	0.00	0.50	100%			
922	Hall	1	0.40	0.00	0.00	0.40	100%			
923	Parsnip	1	0.40	0.00	0.00	0.40	100%			
924	Halloween sweets	1	0.30	0.00	0.00	0.30	100%			
925	Onion	1	0.25	0.00	0.00	0.25	100%			
926		20	0.20	0.00	0.00	0.20	100%			
927	Single chilli	1	0.15	0.00	0.00	0.15	100%			
928	Eyeball lolly	1	0.10	0.00	0.00	0.10	100%			
929	Hal	1	0.10	0.00	0.00	0.10	100%			
930	Small Envelopes	1	0.10	0.00	0.00	0.10	100%			
931	Staff Americano	78	0.00	0.00	24.38	-24.38	n/a			
932	Staff Latte	74	0.00	0.00	46.25	-46.25	n/a			
933	Staff Hot Chocolate	42	0.00	0.00	6.30	-6.30	n/a			
934	Staff Cappuccino	32	0.00	0.00	20.00	-20.00	n/a			
935	Donated veg	10	0.00	0.00	0.00	0.00	n/a			
936	FILBERTS BARBECUE ALMONDS 40g x 20	7	0.00	8.11	5.74	-5.74	n/a			
937	PMDIET COKE 1075LTR	4	0.00	7.30	5.26	-5.26	n/a			
938	BUXTON SPARKLING 500ML X 24	3	0.00	1.88	1.12	-1.12	n/a			
939	HELLMANS GARLIC & HERB SAUCE	1	0.00	2.50	1.90	-1.90	n/a			
940	Hovis Thick White	0	0.00	0.00	0.00	0.00	n/a			
941	Tomato	1	-0.25	0.00	0.00	-0.25	100%			

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 Ex VAT	after waste of	Total Costs Ex VAT	Margin £ (ex VAT)	Margin %
1	Trevarthen meat	1375	3760.84	79.57	3046.28	714.56	19%
2	Green Semi-skim Milk 2L	1070	2399.40	2.20	1712.43	686.97	29%
3	Carrots/Parsnips	753	95.90	54.70	52.30	43.60	45%
4	Green Semi-skim Milk 1L	626	761.73	2.47	539.90	221.83	29%
5	Bon Appetit - £2 Cake Slice	585	1118.50	51.50	548.84	569.66	51%
6	Large Fresh Eggs x6	548	1092.98	3.02	577.50	515.48	47%
7	Baking Potatoes	517	252.00	6.50	191.29	60.71	24%
8	Bon Appetit - £2.50 Cake Slice	486	1173.11	41.89	729.00	444.11	38%
9	Medium Free Range Eggs x6	374	747.50	0.50	478.75	268.75	36%
10	Bon Appetit - Tray Bake	366	711.00	21.00	238.72	472.28	66%
11	Green Semi-skim Milk 568ml	347	247.32	16.86	190.85	56.47	23%
12	Blue Whole Milk 2L	335	743.40	9.00	532.65	210.75	28%
13	COKE CANS 330MLS X 24	312	232.81	7.13	162.33	70.48	30%
14	WHISKAS TUNA IN JELLY POUCHES 85g x 28	304	124.61	0.00	108.46	16.15	13%
15	Blakes Cake-SLICE	258	480.00	36.00	264.00	216.00	45%
16	Tomato - single large	258	103.50	25.50	108.11	-4.61	-4%
17	Blue Whole Milk 1L	245	294.85	4.85	211.67	83.18	28%
18	SHOP CHRISTMAS CARD 24	243	364.50	0.00	244.00	120.50	33%
19	Tango Pops	243	79.06	1.33	51.03	28.03	35%
20	TWIRL CADBURYS	214	122.00	0.00	93.73	28.27	23%
21	Green Apples	192	89.13	6.87	63.84	25.29	28%
22	Thick & Creamy Yoghurt	188	102.30	1.10	79.43	22.87	22%
23	Blakes 4 saffron buns	183	473.20	2.60	380.64	92.56	20%
24	Red Onions	177	85.25	3.25	41.03	44.22	52%
25	Donated Cake / pastry LARGE	173	519.00	0.00	0.00	519.00	100%
26	PM30P FREDDO ORIGINAL 18G	172	43.00	0.00	39.31	3.69	9%
27	Strawberry Cone/Cornetto	169	169.00	0.00	94.98	74.02	44%
28	Clotted Cream 113g	163	255.73	13.22	192.02	63.71	25%
29	Leeks	161	198.75	2.50	161.00	37.75	19%
30	Blakes Rich Slab Cake	159	571.77	150.09	578.76	-6.99	-1% margin to be ignored - includes cost of slic
31	Feast Original	158	197.50	0.00	137.46	60.04	30%
32	Halloween Sweet	153	12.52	0.00	4.59	7.93	63%
33	CDM MARVELLOUS CREATIONS POPPING CANDY 4	150	106.23	0.00	84.57	21.66	20%
34	HAPPY HIPPO *HAZELNUT* X 28	148	88.85	0.00	56.50	32.35	36%
35	Roddas Cornish Butter	146	465.45	-2.99	365.56	99.89	21%
36	PM 1.25 HARIBO STARMIX 140G X 12	144	149.76	0.00	112.20	37.56	25%
37	ROWNTREES FRUIT PASTILLES	143	71.00	0.50	58.29	12.71	18%
38	PM 1.25 haribo tangfastics 154g	142	145.61	2.08	111.40	34.21	23%
39	Cathedral mature cheddar	140	454.01	6.59	333.44	120.57	27%
40	Blue Whole Milk 568ml	139	96.64	9.23	76.45	20.19	21%
902	Sandegg	1	3.00	0.00	0.00	3.00	100%
903	Sat telegraph	1	4.50	0.00	0.00	4.50	100%
904	Sausage roll	1	2.00	0.00	0.00	2.00	100%
905	Scones	1	1.00	0.00	0.00	1.00	100%
906	Seeded batch	1	1.35	0.00	0.00	1.35	100%
907	Single chilli	1	0.15	0.00	0.00	0.15	100%
908	Skips	1	1.25	0.00	0.00	1.25	100%
909	Small Envelopes	1	0.10	0.00	0.00	0.10	100%
910	Squash	1	1.50	0.00	0.00	1.50	100%
911	Stamps 4x1st	1	6.60	0.00	0.00	6.60	100%
912	Stella 4 pack	1	7.59	0.00	0.00	7.59	100%
913	Sunflower 3	1	3.00	0.00	0.00	3.00	100%
914	Suzi jam sugar	1	50.00	0.00	0.00	50.00	100%
915	Sweet corn	1	1.50	0.00	0.00	1.50	100%
916	Sweetcorn cob fresh	1	1.00	0.00	0.00	1.00	100%
917	Swing bin liners pm	1	1.69	0.00	0.00	1.69	100%
918	Teacakes	1	1.55	0.00	0.00	1.55	100%
919	The Daily Mail	1	1.10	0.00	1.10	0.00	0%
920	The Sunday Times	1	4.50	0.00	0.00	4.50	100%
921	The times on sat	1	4.00	0.00	0.00	4.00	100%
922	Tiger bread	1	1.85	0.00	0.00	1.85	100%
923	Times on sat	1	4.00	0.00	0.00	4.00	100%
924	ToAst bread	1	1.65	0.00	0.00	1.65	100%
925	Tomato	1	-0.25	0.00	0.00	-0.25	100%
926	Tunnocks tea cak	1	1.79	0.00	0.00	1.79	100%
927	Warburton bfarmhouse	1	1.79	0.00	0.00	1.79	100%
928	Warburton crumpets	1	1.09	0.00	0.00	1.09	100%
929	Warburton gluten free seeded	1	2.33	0.00	0.00	2.33	100%
930	Warburton seeded	1	1.35	0.00	0.00	1.35	100%
931	Warburton teacake	1	1.55	0.00	0.00	1.55	100%
932	Warburtons tiger bloomer	1	1.85	0.00	0.00	1.85	100%
933	White large bread	1	1.65	0.00	0.00	1.65	100%
934	White onion	1	0.50	0.00	0.00	0.50	100%
935	White Tack	1	0.63	0.00	0.39	0.24	38%
936	WHITWORTHS SUNSHINE SULTANAS 325G	1	2.65	0.00	1.92	0.73	28%
937	XMAS DUNDEE CAKE	1	23.50	0.00	18.80	4.70	20%
938	XMAS TABLE DECORATION	1	8.00	0.00	5.00	3.00	38%
939	Xmas table decs	1	24.00	0.00	0.00	24.00	100%
940	XMAS TUNIS CAKE	1	19.50	0.00	15.60	3.90	20%
941	Hovis Thick White	0	0.00	0.00	0.00	0.00	n/a

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

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

Rank	Name	Qty	Total Sales		after waste of		Total Costs		Margin £ (ex VAT)		Margin %
			Ex VAT		Ex VAT		Ex VAT	VAT			
1	Green Semi-skim Milk 2L	176	404.80		0.00		281.43	123.37		30%	
2	Trevarthen meat	211	625.25		20.05		506.45	118.80		19%	
3	SHOP CHRISTMAS CARD 24	169	253.50		0.00		169.00	84.50		33%	
4	Large Fresh Eggs x6	78	155.60		0.40		81.90	73.70		47%	
5	Bon Appetit - £2 Cake Slice	68	130.00		6.00		64.40	65.60		50%	
6	Book of 8 stamps - 2nd Class	30	204.00		0.00		150.00	54.00		26%	
7	Bon Appetit - £2.50 Cake Slice	58	140.88		4.12		88.50	52.38		37%	
8	Medium Free Range Eggs x6	72	144.00		0.00		95.00	49.00		34%	
9	Bon Appetit - Tray Bake	34	66.00		2.00		21.76	44.24		67%	
10	Blue Whole Milk 2L	62	142.60		0.00		98.58	44.02		31%	
11	Potatoes - LARGE bag	28	41.61		10.19		0.00	41.61		100%	
12	CASILLERO CABERNET SAUVIGNON 75CL x 6	23	172.27		0.00		133.21	39.06		23%	
13	Lambert & Butler	14	169.82		0.00		133.70	36.12		21%	
14	MARLBORO GOLD 20	20	271.60		0.00		235.70	35.90		13%	
15	Donated Cake / pastry LARGE	11	33.00		0.00		0.00	33.00		100%	
16	Green Semi-skim Milk 1L	87	108.75		0.00		76.56	32.19		30%	
17	BLAKES MINCED PIES	34	173.25		5.25		142.80	30.45		18%	
18	Blakes Cake-SLICE	31	56.00		6.00		30.80	25.20		45%	
19	Xmas table decs	1	24.00		0.00		0.00	24.00		100%	
20	Roddas Cornish Butter	27	90.45		0.00		66.69	23.76		26%	
21	Honey	3	21.00		0.00		0.00	21.00		100%	
22	Meadow Churn Salted butter 250g	24	59.76		0.00		39.60	20.16		34%	
23	CALVET COTES DU RHONE 75CL	10	84.90		0.00		67.92	16.98		20%	
24	Latte	16	26.72		0.00		10.00	16.72		63%	
25	Cathedral mature cheddar	23	70.73		4.94		54.78	15.95		23%	
26	Cauliflower	27	39.45		1.05		24.30	15.15		38%	
27	Double Cream 250ml	21	43.89		0.00		28.77	15.12		34%	
28	Blue Whole Milk 1L	44	53.75		1.25		38.72	15.03		28%	
29	Tea / Instant Coffee	12	15.00		0.00		0.42	14.58		97%	
30	PM 1.50 CADBURY DAIRY MILK 95G	35	43.75		0.00		31.15	12.60		29%	
31	Cards	12	12.48		0.00		0.00	12.48		100%	
32	Baking Potatoes	88	44.00		0.00		32.56	11.44		26%	
33	XMAS CAKE SLICE	12	57.00		0.00		45.60	11.40		20%	
34	SANDWICH CHICKEN & BACON	19	35.91		0.00		24.70	11.21		31%	
35	Clotted Cream 113g	26	42.90		0.00		32.24	10.66		25%	
36	Cadbury Xmas Selection Pack	8	26.63		0.00		16.00	10.63		40%	
37	Breakfast pie	3	10.50		0.00		0.00	10.50		100%	
38	Leeks	41	51.25		0.00		41.00	10.25		20%	
39	Whiskas + FISH favourites	8	34.64		0.00		24.50	10.14		29%	
40	Cabbage	18	24.00		3.00		14.40	9.60		40%	
494	KULANA ORANGE JUICE 1LT X 12	6	7.52		3.75		8.25	-0.73		-10%	
495	FENTIMANS ELDERFLOWER 275MLx12	2	1.63		1.63		2.42	-0.79		-48%	
496	PM1.25 MARMITE CRISPS 65G	5	3.12		2.10		3.91	-0.79		-25%	
497	Sweet Potatoes	10	1.50		1.00		2.38	-0.88		-59%	
498	Bag of Chillies	3	0.00		1.50		0.96	-0.96		n/a	
499	Haywards sweet onions	4	5.86		3.54		6.84	-0.98		-17%	
500	MINI CHEDDARS VARIETY 6PK	8	8.19		3.73		9.33	-1.14		-14%	
501	Warburtons 6 sliced white rolls	1	0.00		1.39		1.14	-1.14		n/a	
502	Green Apples	23	6.50		5.00		7.65	-1.15		-18%	
503	FENTIMANS ROSE LEMONADE 275M X 12	1	0.00		1.71		1.21	-1.21		n/a	
504	BS white sliced loaf	2	2.35		2.35		3.58	-1.23		-52%	
505	HARDYS V R PINOT GRIGIO 75CLx6	3	12.58		6.29		14.09	-1.51		-12%	
506	Loose Mushrooms large.x2	8	1.50		4.00		3.04	-1.54		-103%	
507	PM30P FREDDO ORIGINAL 18G	19	4.75		0.00		6.45	-1.70		-36%	
508	BENS CHILLI CARCARNE SAUCE 450G X 6	1	0.00		2.19		1.73	-1.73		n/a	
509	TATE & LYLE GRANULATED SUGAR *500G* X 10	14	13.86		0.00		15.61	-1.75		-13%	
510	Warburtons GF Seeded 300g	20	36.11		10.49		38.05	-1.94		-5%	
511	Staff Hot Chocolate	15	0.00		0.00		2.25	-2.25		n/a	
512	Large Peppers	14	4.04		6.46		6.29	-2.25		-56%	
513	Tomato - single large	36	12.50		5.50		14.97	-2.47		-20%	
514	Staff Cappuccino	4	0.00		0.00		2.50	-2.50		n/a	
515	Staff Americano	9	0.00		0.00		2.81	-2.81		n/a	
516	JAM SHED SHIRAZ 75CL X 6	3	13.32		6.66		16.25	-2.93		-22%	
517	TRIBUTE 500ML*BOTTLES* x 12	7	7.52		5.63		10.49	-2.97		-40%	
518	CORNISH LARDER ONION CHUTNEY & KELTEK AL	1	0.00		4.50		3.15	-3.15		n/a	
519	JIMMYS ICED COFFEE ORIGINAL 250ML	5	1.84		7.41		5.46	-3.62		-196%	
520	Warburtons Old English White 400g	22	30.22		11.36		33.85	-3.63		-12%	
521	PM 1.59 TUC ORIG. CRACKER 150Gx12	5	2.38		5.57		6.33	-3.95		-166%	
522	Cornish Honey 454g	3	14.00		7.00		18.00	-4.00		-29%	
523	ATORA *VEG* SUET 200G X 12	2	0.00		5.98		4.50	-4.50		n/a	
524	Toastie White 800g	18	18.97		10.73		23.91	-4.94		-26%	
525	Staff Latte	9	0.00		0.00		5.63	-5.63		n/a	
526	DI MARIA PROSECCO	1	0.00		7.92		6.23	-6.23		n/a	
527	Warburtons GF Sourdough Bloomer	13	33.56		14.93		39.80	-6.24		-19%	
528	Warburtons Fruited Teacakes	23	21.67		13.98		29.11	-7.44		-34%	
529	PM 1.00 Chicken Bites	13	2.00		11.00		9.75	-7.75		-388%	
530	SANDWICH TUNA & MAYO	10	3.78		15.12		13.00	-9.22		-244%	
531	BS brown sliced loaf	8	4.70		14.10		14.32	-9.62		-205%	
532	Warburtons Original Bagels	13	7.50		20.45		22.60	-15.10		-201%	
533	CIAOSECCO BIANCO FRIZZANTE 75CL	7	5.63		33.75		29.46	-23.83		-423%	

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

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Rank	Name	Qty	Total Sales		Total Costs		Margin £	
			Ex VAT	waste of	Ex VAT	Ex VAT	Margin %	
1	Trevarthen meat	211	625.25	20.05	506.45	118.80	19%	
2	Green Semi-skim Milk 2L	176	404.80	0.00	281.43	123.37	30%	
3	MARLBORO GOLD 20	20	271.60	0.00	235.70	35.90	13%	
4	SHOP CHRISTMAS CARD 24	169	253.50	0.00	169.00	84.50	33%	
5	Book of 8 stamps - 2nd Class	30	204.00	0.00	150.00	54.00	26%	
6	BLAKES MINCED PIES	34	173.25	5.25	142.80	30.45	18%	
7	CASILLERO CABERNET SAUVIGNON 75CL x 6	23	172.27	0.00	133.21	39.06	23%	
8	Lambert & Butler	14	169.82	0.00	133.70	36.12	21%	
9	Large Fresh Eggs x6	78	155.60	0.40	81.90	73.70	47%	
10	Medium Free Range Eggs x6	72	144.00	0.00	95.00	49.00	34%	
11	Blue Whole Milk 2L	62	142.60	0.00	98.58	44.02	31%	
12	Bon Appetit - £2.50 Cake Slice	58	140.88	4.12	88.50	52.38	37%	
13	Bon Appetit - £2 Cake Slice	68	130.00	6.00	64.40	65.60	50%	
14	Green Semi-skim Milk 1L	87	108.75	0.00	76.56	32.19	30%	
15	Blakes Rich Stab Cake	24	95.34	13.62	87.36	7.98	8%	
16	Roddas Cornish Butter	27	90.45	0.00	66.69	23.76	26%	
17	CALVET COTES DU RHONE 75CL	10	84.90	0.00	67.92	16.98	20%	
18	Golden Virginia yellow	4	79.84	0.00	75.03	4.81	6%	
19	GLENS VODKA	6	76.98	0.00	67.50	9.48	12%	
20	Cathedral mature cheddar	23	70.73	4.94	54.78	15.95	23%	
21	XMAS WREATH	4	66.68	0.00	60.00	6.68	10%	
22	Bon Appetit - Tray Bake	34	66.00	2.00	21.76	44.24	67%	
23	Meadow Churn Salted butter 250g	24	59.76	0.00	39.60	20.16	34%	
24	XMAS CAKE SLICE	12	57.00	0.00	45.60	11.40	20%	
25	Blakes Cake-SLICE	31	56.00	6.00	30.80	25.20	45%	
26	Blakes Almond and Cherry	13	54.48	4.54	47.19	7.29	13%	
27	Blue Whole Milk 1L	44	53.75	1.25	38.72	15.03	28%	
28	Blakes 4 saffron buns	21	52.00	2.60	43.68	8.32	16%	
29	Leeks	41	51.25	0.00	41.00	10.25	20%	
30	XMAS CAKE SMALL	2	47.90	0.00	38.32	9.58	20%	
31	Book of 4 stamps - 1st class	7	46.20	0.00	42.00	4.20	9%	
32	AMSTEL LAGER 4PK X 440ML X 6	9	44.64	0.00	35.78	8.87	20%	
33	Baking Potatoes	88	44.00	0.00	32.56	11.44	26%	
34	Double Cream 250ml	21	43.89	0.00	28.77	15.12	34%	
35	PM 1.50 CADBURY DAIRY MILK 95G	35	43.75	0.00	31.15	12.60	29%	
36	RRP 4.35 NESCAFE GOLD BLEND	11	43.50	4.35	40.32	3.19	7%	
37	Cutters choice original	2	42.92	0.00	41.06	1.86	4%	
38	Clotted Cream 113g	26	42.90	0.00	32.24	10.66	25%	
39	Stella 4 pack	9	42.01	0.00	34.60	7.42	18%	
40	Potatoes - LARGE bag	28	41.61	10.19	0.00	41.61	100%	
494	Colmans bread sauce	1	1.15	0.00	0.85	0.30	26%	
495	BOURNVILLE CLASSIC DK CHOCOLATE 100G PM	1	1.13	0.00	0.89	0.24	21%	
496	Wisdom toothbrush x2	1	1.13	0.00	0.85	0.28	25%	
497	HARIBO SUPERMIX 140G PM 1.25	1	1.04	0.00	0.78	0.26	25%	
498	PM 1.25 HARIBO SODA TWISTS ZING	1	1.04	0.00	0.78	0.26	25%	
499	PM 1.25 KP DRY ROAST 65G	1	1.04	0.00	0.66	0.39	37%	
500	Glue	1	1.00	0.00	0.00	1.00	100%	
501	Lettuce Mini Gem	1	1.00	0.00	0.50	0.50	50%	
502	PM 99P SUPER NOODLES BBQ BEEF POTS 75G x	1	0.99	0.00	0.74	0.25	25%	
503	EXIS DISPOSABLE LIGHTERS X 45	2	0.92	0.00	0.27	0.65	71%	
504	FELIX CRISPIES BEEF & CHICKEN	1	0.91	0.00	0.74	0.17	18%	
505	FELIX GOODIE BAG MIXED GRILL 60G	1	0.91	0.00	0.74	0.17	19%	
506	Pudding	1	0.85	0.00	0.00	0.85	100%	
507	Barratt fun & fantastic Dinos	1	0.83	0.00	0.63	0.20	24%	
508	PM #1 COLGATE TRIPLE ACTION TOOTHPASTE 7	1	0.83	0.00	0.66	0.17	21%	
509	Aubergine	2	0.75	0.75	0.00	0.75	100%	
510	COKE *DIET* CANS 330MLS X 24	1	0.75	0.00	0.42	0.33	43%	
511	QUEST WATERPROOF PLASTERS	1	0.71	0.00	0.49	0.22	31%	
512	CRUNCHIE X 48	1	0.67	0.00	0.49	0.18	26%	
513	Brown Tape	1	0.63	0.00	0.00	0.63	100%	
514	Clear Tape	1	0.63	0.00	0.00	0.63	100%	
515	PARACETAMOL CAPSULES 16s X 10	1	0.63	0.00	0.54	0.09	14%	
516	PM 75P CADBURY CRUNCHIES STD	1	0.63	0.00	0.48	0.15	24%	
517	White Tack	1	0.63	0.00	0.39	0.24	38%	
518	BURTS RIDGES BEEF & MUSTARD	1	0.63	0.11	0.47	0.15	25%	
519	ROWNTREES FRUIT PASTILLES	1	0.50	0.00	0.40	0.10	20%	
520	Turnip	1	0.50	0.00	0.40	0.10	20%	
521	SWIZZELS GIANT LOVE HEARTS X 24	1	0.38	0.00	0.27	0.11	30%	
522	Staff Hot Chocolate	15	0.00	0.00	2.25	-2.25	n/a	
523	Staff Americano	9	0.00	0.00	2.81	-2.81	n/a	
524	Staff Latte	9	0.00	0.00	5.63	-5.63	n/a	
525	Staff Cappuccino	4	0.00	0.00	2.50	-2.50	n/a	
526	Bag of Chillies	3	0.00	1.50	0.96	-0.96	n/a	
527	ATORA *VEG* SUET 200G X 12	2	0.00	5.98	4.50	-4.50	n/a	
528	BENS CHILLI CARCARNE SAUCE 450G X 6	1	0.00	2.19	1.73	-1.73	n/a	
529	CORNISH LARDER ONION CHUTNEY & KELTEK AL	1	0.00	4.50	3.15	-3.15	n/a	
530	DI MARIA PROSECCO	1	0.00	7.92	6.23	-6.23	n/a	
531	Donated veg	1	0.00	0.00	0.00	0.00	n/a	
532	FENTIMANS ROSE LEMONADE 275M X 12	1	0.00	1.71	1.21	-1.21	n/a	
533	Warburtons 6 sliced white rolls	1	0.00	1.39	1.14	-1.14	n/a	

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

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Rank	Name	Qty	Total Sales	after	Total Costs	Margin £ (ex		Margin %
			Ex VAT	waste of	Ex VAT	VAT)		
1	Trevarthen meat	211	625.25	20.05	506.45	118.80	19%	
2	Green Semi-skim Milk 2L	176	404.80	0.00	281.43	123.37	30%	
3	SHOP CHRISTMAS CARD 24	169	253.50	0.00	169.00	84.50	33%	
4	Carrots/Parsnips	122	17.10	7.30	8.42	8.68	51%	
5	Baking Potatoes	88	44.00	0.00	32.56	11.44	26%	
6	Green Semi-skim Milk 1L	87	108.75	0.00	76.56	32.19	30%	
7	Large Fresh Eggs x6	78	155.60	0.40	81.90	73.70	47%	
8	Medium Free Range Eggs x6	72	144.00	0.00	95.00	49.00	34%	
9	Bon Appetit - £2 Cake Slice	68	130.00	6.00	64.40	65.60	50%	
10	Blue Whole Milk 2L	62	142.60	0.00	98.58	44.02	31%	
11	Bon Appetit - £2.50 Cake Slice	58	140.88	4.12	88.50	52.38	37%	
12	Green Semi-skim Milk 568ml	46	34.32	1.56	25.30	9.02	26%	
13	Blue Whole Milk 1L	44	53.75	1.25	38.72	15.03	28%	
14	PM 75P KIT KAT 4 FINGER	42	25.82	0.63	19.19	6.63	26%	
15	Leeks	41	51.25	0.00	41.00	10.25	20%	
16	CDM MARVELLOUS CREATIONS POPPING CANDY .	39	27.69	0.00	21.84	5.85	21%	
17	PM 75P CADBURY TWIRL STD 43G	36	22.68	0.00	17.21	5.47	24%	
18	Tomato - single large	36	12.50	5.50	14.97	-2.47	-20%	
19	PM 1.50 CADBURY DAIRY MILK 95G	35	43.75	0.00	31.15	12.60	29%	
20	BLAKES MINCED PIES	34	173.25	5.25	142.80	30.45	18%	
21	Bon Appetit - Tray Bake	34	66.00	2.00	21.76	44.24	67%	
22	Blakes Cake-SLICE	31	56.00	6.00	30.80	25.20	45%	
23	Book of 8 stamps - 2nd Class	30	204.00	0.00	150.00	54.00	26%	
24	PM 75P BUENO CHOCOLATE	28	17.64	0.00	14.50	3.14	18%	
25	Potatoes - LARGE bag	28	41.61	10.19	0.00	41.61	100%	
26	Cauliflower	27	39.45	1.05	24.30	15.15	38%	
27	Roddas Cornish Butter	27	90.45	0.00	66.69	23.76	26%	
28	Clotted Cream 113g	26	42.90	0.00	32.24	10.66	25%	
29	Warburtons Wholemeal 400g	26	29.99	2.51	26.43	3.57	12%	
30	CADBURY MINI SNOWBALLS	25	36.52	4.98	27.28	9.25	25%	
31	Warburtons Wholemeal 800g	25	37.94	3.31	35.30	2.64	7%	
32	Blakes Rich Slab Cake	24	95.34	13.62	87.36	7.98	8%	
33	Meadow Churn Salted butter 250g	24	59.76	0.00	39.60	20.16	34%	
34	CASILLERO CABERNET SAUVIGNON 75CL x 6	23	172.27	0.00	133.21	39.06	23%	
35	Cathedral mature cheddar	23	70.73	4.94	54.78	15.95	23%	
36	Green Apples	23	6.50	5.00	7.65	-1.15	-18%	
37	Warburtons Fruited Teacakes	23	21.67	13.98	29.11	-7.44	-34%	
38	Warburtons Seeded Batch 400g	23	28.34	2.71	25.51	2.83	10%	
39	Warburtons Old English White 400g	22	30.22	11.36	33.85	-3.63	-12%	
40	Warburtons White Farmhouse 800g	22	32.21	7.17	32.39	-0.18	-1%	
494	PM 1.49 ROBINSONS SQUASH APPLE & BLACK	1	1.24	0.00	1.02	0.22	18%	
495	PM 1.49 RYVITA ORIGINAL 200G X 12	1	1.49	0.00	1.13	0.36	24%	
496	PM 1.95 AMBROSIA RICE PUDDING 400G X 12	1	1.95	0.00	1.48	0.47	24%	
497	PM 17.99 BELLS WHISKY 70CL	1	14.99	0.00	13.33	1.66	11%	
498	PM 2.19 DOLMIO BOLOGNESE ORIGINAL 500G	1	2.19	0.00	1.58	0.62	28%	
499	PM 2.19 TETLEY TEA BAG DECAF	1	2.19	0.00	1.62	0.58	26%	
500	PM 2.49 FLASH LEMON LIQUID 950ML	1	2.08	0.00	1.83	0.26	12%	
501	PM 2.49 PAXO SAGE/ONION STUFFING 170G X	1	2.49	0.00	1.90	0.59	24%	
502	pm 2.99 pringles salt & vinegar	1	2.49	0.00	1.50	0.99	40%	
503	PM 3.25 SHREDDIES 460g x 6	1	3.25	0.00	2.39	0.86	26%	
504	PM 3.49 KELLOGGS KRAVE HAZELNUT 410g x	1	3.49	0.00	2.63	0.87	25%	
505	PM 4.99 KENCO DECAF GREEN COFFEE 100G X	1	4.99	0.00	4.22	0.78	16%	
506	PM 5.49 VANISH GOLD STAIN REMOVER 470GM	1	4.58	0.00	3.96	0.62	14%	
507	PM 6.69 THATCHERS BLOOD ORANGE CANS 4PK	1	5.58	0.00	4.64	0.94	17%	
508	PM 75P CADBURY CRUNCHIES STD	1	0.63	0.00	0.48	0.15	24%	
509	PM 99P SUPER NOODLES BBQ BEEF POTS 75G x	1	0.99	0.00	0.74	0.25	25%	
510	Pudding	1	0.85	0.00	0.00	0.85	100%	
511	Puddings	1	2.55	0.00	0.00	2.55	100%	
512	QUEST WATERPROOF PLASTERS	1	0.71	0.00	0.49	0.22	31%	
513	RAID FLY & WASP KILLER 300MLS X 6	1	3.33	0.00	2.62	0.72	21%	
514	ROWNTREES FRUIT PASTILLES	1	0.5	0.00	0.40	0.10	20%	
515	RYVITA DARK RYE 200G	1	1.49	0.00	1.13	0.36	24%	
516	Stamps 4x1st	1	6.6	0.00	0.00	6.60	100%	
517	SUDAFED HEADACHE/CONGESTION 16PK X 6	1	4.67	0.00	3.43	1.24	27%	
518	SURE ROLL ON COTTON 50ML X 6	1	2.71	0.00	1.95	0.76	28%	
519	SWIZZELS GIANT LOVE HEARTS X 24	1	0.38	0.00	0.27	0.11	30%	
520	TAYLORS FLYING START COFFEE BAGS	1	3.49	0.00	2.50	0.99	28%	
521	Trevarthen meat ham	1	2.36	0.00	1.91	0.45	19%	
522	Turnip	1	0.5	0.00	0.40	0.10	20%	
523	Vaseline lip therapy	1	1.25	0.00	0.80	0.45	36%	
524	Warburtons 6 sliced white rolls	1	0	1.39	1.14	-1.14	n/a	
525	White Tack	1	0.63	0.00	0.39	0.24	38%	
526	Whitworths Raisins 325g	1	2.65	0.00	1.92	0.73	28%	
527	WHITWORTHS SUNSHINE SULTANAS 325G	1	2.65	0.00	1.92	0.73	28%	
528	Wilkin chocolate spread	1	3.79	0.00	2.83	0.97	25%	
529	Wisdom toothbrush x2	1	1.13	0.00	0.85	0.28	25%	
530	XMAS DUNDEE CAKE	1	23.5	0.00	18.80	4.70	20%	
531	XMAS TABLE DECORATION	1	8	0.00	5.00	3.00	38%	
532	Xmas table decs	1	24	0.00	0.00	24.00	100%	
533	XMAS TUNIS CAKE	1	19.5	0.00	15.60	3.90	20%	