

## PERRANWELL COMMUNITY STORES MANAGEMENT ACCOUNTS

From 01/06/2023 to 30/11/2023



### NOTES TO PCS REPORTS

#### Interpretation of results

#### **The headline result is a monthly sales total of £10k and a gross profit of £2.7k**

Up front donations and one-off overhead costs distort the rest of the P&L, but the £2.7k gross profit comfortably covers recurring overheads as explained below

Assuming the data collection is reasonably accurate (see next page), we can conclude some things from the first month's results which should provide a good indication of future performance even though it wasn't quite a full month. In terms of absolute profit and cash generation by products sold, the following pattern is emerging:

The top 7 out of the 16 categories of products sold produce 80% of total gross profits (TGP)

Within this top group we can identify 3 sub-groups:

Bakery/Bread plus Groceries are the two standout performers with both high sales and high margins (each 20% of TGP)

Confectionery and Snacks are next and somewhat on their own (11% TGP)

Fresh Produce, Alcohol, Dairy and Chilled Products range from 6% to 8% TGP

Other noteworthy points:

Hot takeaway drinks at 71% have the highest margin but contribute less than 5% TGP due to relatively low sales

We provide newspapers as a social service and at current volumes they cannot contribute any margin at all

Overheads currently contain a number of one-off set up costs and annual costs which in theory could and should have been spread out over the full year. Examining each item individually suggests that the recurring and sustainable monthly costs are around the £500 mark.

**This in turn translates into an underlying monthly profit of just over £2k pm and should mean a cash generated of about the same amount**

We will watch this number carefully, but at present we would expect a similar type of performance in future months.

Finally and in line with Retail good practice, we aim for wastage of no more than 1%-1.5% and therefore aim to tighten up performance in the short life product categories.

### EPOS data quality

Known product lines sold	550	Total items sold	5,657		
Product lines not directly identified in epos (ie entered via MISC + button)	42	Of which unidentified	343	6.1%	or 1 in 16
		Previous best	343	6.1%	or 1 in 16
		Previous worst	343	6.1%	or 1 in 16

### 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 distorted and should be ignored

### Margin Errors

Over time, margins are likely to become overstated (but hopefully only to a small extent) due to unrecorded wastage (eg theft)  
and supplier price increases not picked up and entered into EPOS at the right time

### Wastage

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

### Stock takes

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

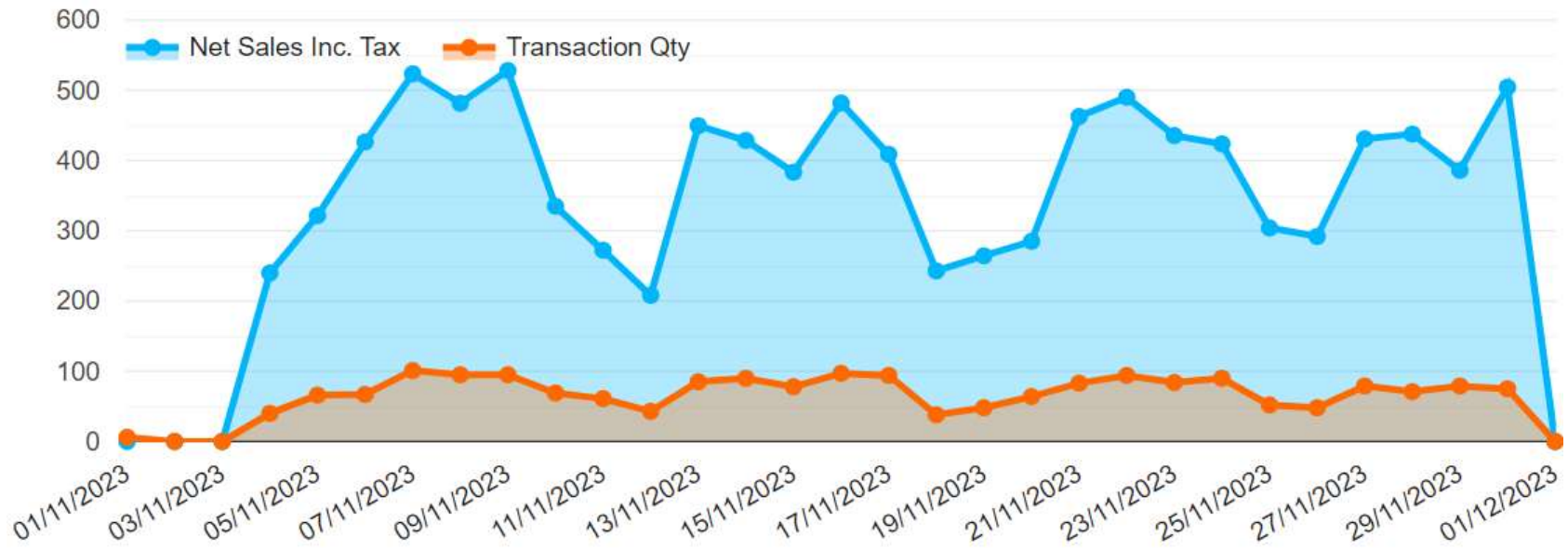
The last general stock take was completed on: 03/11/2023

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

**PERRANWELL COMMUNITY STORES MANAGEMENT ACCOUNTS**  
 From 01/06/2023 to 30/11/2023



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



## PERRANWELL COMMUNITY STORES

## MANAGEMENT ACCOUNTS

From 01/06/2023 to 30/11/2023

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

Account	Bakery and Bread	Groceries	Confectionery and Snacks	Fresh Produce	Beers, Wines, Spirits	Dairy	Chilled Products	Tea&Coffee takeaway	Soft Drinks	Household	Tobacco and Vapes	Frozen Products
<b>Turnover</b>												
Sales	1,795	1,685	1,199	481	1,177	1,015	880	181	383	292	492	109
<b>Total Turnover</b>	<b>1,795</b>	<b>1,685</b>	<b>1,199</b>	<b>481</b>	<b>1,177</b>	<b>1,015</b>	<b>880</b>	<b>181</b>	<b>383</b>	<b>292</b>	<b>492</b>	<b>109</b>
<b>Cost of Sales</b>												
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	1,200	1,144	908	261	969	817	699	53	277	219	427	78
Stock wastage	31	1	0	3	0	9	8	0	0	1	0	0
<b>Total Cost of Sales</b>	<b>1,231</b>	<b>1,145</b>	<b>909</b>	<b>264</b>	<b>969</b>	<b>826</b>	<b>707</b>	<b>53</b>	<b>277</b>	<b>220</b>	<b>427</b>	<b>78</b>
<b>Gross Profit</b>	<b>564</b>	<b>540</b>	<b>290</b>	<b>217</b>	<b>208</b>	<b>189</b>	<b>172</b>	<b>128</b>	<b>106</b>	<b>72</b>	<b>65</b>	<b>30</b>
<i>Gross Margin</i>	<i>31%</i>	<i>32%</i>	<i>24%</i>	<i>45%</i>	<i>18%</i>	<i>19%</i>	<i>20%</i>	<i>71%</i>	<i>28%</i>	<i>25%</i>	<i>13%</i>	<i>28%</i>
<b>Administrative Costs</b>												
Accounting S/W fees	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 and Political Donations	0	0	0	0	0	0	0	0	0	0	0	0
Cleaning & Decorating	0	0	0	0	0	0	0	0	0	0	0	0
General Expenses	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
Legal Expenses	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
Professional fees	0	0	0	0	0	0	0	0	0	0	0	0
Staff consumption	0	0	0	0	0	0	0	35	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>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Profit</b>	<b>564</b>	<b>540</b>	<b>290</b>	<b>217</b>	<b>208</b>	<b>189</b>	<b>172</b>	<b>93</b>	<b>106</b>	<b>72</b>	<b>65</b>	<b>30</b>
<b>Other Income</b>												
Donations	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>Profit on Ordinary Activities Before Taxation</b>	<b>564</b>	<b>540</b>	<b>290</b>	<b>217</b>	<b>208</b>	<b>189</b>	<b>172</b>	<b>93</b>	<b>106</b>	<b>72</b>	<b>65</b>	<b>30</b>
<b>Profit after Taxation</b>	<b>564</b>	<b>540</b>	<b>290</b>	<b>217</b>	<b>208</b>	<b>189</b>	<b>172</b>	<b>93</b>	<b>106</b>	<b>72</b>	<b>65</b>	<b>30</b>

Account	Stationery	Pet Food etc	Toiletries and Beauty	Newspapers	Unassigned	Total
<b>Turnover</b>						
Sales	92	103	62	334	108	10,389
<b>Total Turnover</b>	<b>92</b>	<b>103</b>	<b>62</b>	<b>334</b>	<b>108</b>	<b>10,389</b>
<b>Cost of Sales</b>						
Card Transaction fees	0	0	0	0	25	25
Cost of Goods Sold	62	86	46	338	29	7,615
Stock wastage	0	0	0	10	0	63
<b>Total Cost of Sales</b>	<b>62</b>	<b>86</b>	<b>46</b>	<b>348</b>	<b>54</b>	<b>7,703</b>
<b>Gross Profit</b>	<b>30</b>	<b>17</b>	<b>16</b>	<b>(14)</b>	<b>54</b>	<b>2,686</b>
<i>Gross Margin</i>	<i>33%</i>	<i>16%</i>	<i>25%</i>	<i>-4%</i>	<i>50%</i>	<i>26%</i>
<b>Administrative Costs</b>						
Accounting S/W fees	0	0	0	0	81	81
Bank Fees	0	0	0	0	36	36
Charitable and Political Donations	0	0	0	0	170	170
Cleaning & Decorating	0	0	0	0	382	382
General Expenses	0	0	0	0	178	178
Insurance	0	0	0	0	157	157
IT Software and Consumables	0	0	0	0	61	61
Legal Expenses	0	0	0	0	13	13
Light, Power, Heating	0	0	0	0	100	100
Miscellaneous equipment uncapitalised	0	0	0	0	1,806	1,806
Operating Lease Payments	0	0	0	0	120	120
Postage, Freight & Courier	0	0	0	0	162	162
Printing & Stationery	0	0	0	0	451	451
Professional fees	0	0	0	0	738	738
Staff consumption	0	0	0	0	0	35
<b>Total Administrative Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,849</b>	<b>4,884</b>
<b>Operating Profit</b>	<b>30</b>	<b>17</b>	<b>16</b>	<b>(14)</b>	<b>(4,795)</b>	<b>(2,199)</b>
<b>Other Income</b>						
Donations	0	0	0	0	28,516	28,516
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,516</b>	<b>28,516</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>30</b>	<b>17</b>	<b>16</b>	<b>(14)</b>	<b>23,721</b>	<b>26,317</b>
<b>Profit after Taxation</b>	<b>30</b>	<b>17</b>	<b>16</b>	<b>(14)</b>	<b>23,721</b>	<b>26,317</b>

Account	Youngs	Suzu Stebbing	Colin Carters	Roddas	Bookers	B&M	Blakes	Trevarthen	Pryors	Kneebone	Local Donor	GC Produce	JJ & GDC Leach	Tremletts	Unassigned	Total
<b>Turnover</b>																
Sales	4,923	761	408	1,020	586	180	821	705	89	265	37	23	39	334	199	10,389
<b>Total Turnover</b>	<b>4,923</b>	<b>761</b>	<b>408</b>	<b>1,020</b>	<b>586</b>	<b>180</b>	<b>821</b>	<b>705</b>	<b>89</b>	<b>265</b>	<b>37</b>	<b>23</b>	<b>39</b>	<b>334</b>	<b>199</b>	<b>10,389</b>
<b>Cost of Sales</b>																
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	25	25
Cost of Goods Sold	3,837	403	172	821	409	40	666	579	0	227	0	2	32	338	89	7,615
Stock wastage	3	13	0	9	2	0	18	8	0	1	0	0	0	10	0	63
<b>Total Cost of Sales</b>	<b>3,840</b>	<b>416</b>	<b>172</b>	<b>830</b>	<b>411</b>	<b>40</b>	<b>683</b>	<b>587</b>	<b>0</b>	<b>228</b>	<b>0</b>	<b>2</b>	<b>32</b>	<b>348</b>	<b>114</b>	<b>7,703</b>
<b>Gross Profit</b>	<b>1,082</b>	<b>345</b>	<b>236</b>	<b>190</b>	<b>174</b>	<b>140</b>	<b>137</b>	<b>118</b>	<b>89</b>	<b>37</b>	<b>37</b>	<b>21</b>	<b>7</b>	<b>(14)</b>	<b>86</b>	<b>2,686</b>
<i>Gross Margin</i>	<i>22%</i>	<i>45%</i>	<i>58%</i>	<i>19%</i>	<i>30%</i>	<i>78%</i>	<i>17%</i>	<i>17%</i>	<i>100%</i>	<i>14%</i>	<i>100%</i>	<i>92%</i>	<i>18%</i>	<i>-4%</i>	<i>43%</i>	<i>26%</i>
<b>Administrative Costs</b>																
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	81	81
Bank Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36	36
Charitable and Political Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	170	170
Cleaning & Decorating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	382	382
General Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	178	178
Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	157	157
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61	61
Legal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	13
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100	100
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,806	1,806
Operating Lease Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	120	120
Postage, Freight & Courier	0	0	0	0	0	0	0	0	0	0	0	0	0	0	162	162
Printing & Stationery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	451	451
Professional fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	738	738
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35	35
															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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,884</b>	<b>4,884</b>
<b>Operating Profit</b>	<b>1,082</b>	<b>345</b>	<b>236</b>	<b>190</b>	<b>174</b>	<b>140</b>	<b>137</b>	<b>118</b>	<b>89</b>	<b>37</b>	<b>37</b>	<b>21</b>	<b>7</b>	<b>(14)</b>	<b>(4,799)</b>	<b>(2,199)</b>
<b>Other Income</b>																
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,516	28,516
<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>28,516</b>	<b>28,516</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>1,082</b>	<b>345</b>	<b>236</b>	<b>190</b>	<b>174</b>	<b>140</b>	<b>137</b>	<b>118</b>	<b>89</b>	<b>37</b>	<b>37</b>	<b>21</b>	<b>7</b>	<b>(14)</b>	<b>23,717</b>	<b>26,317</b>
<b>Profit after Taxation</b>	<b>1,082</b>	<b>345</b>	<b>236</b>	<b>190</b>	<b>174</b>	<b>140</b>	<b>137</b>	<b>118</b>	<b>89</b>	<b>37</b>	<b>37</b>	<b>21</b>	<b>7</b>	<b>(14)</b>	<b>23,717</b>	<b>26,317</b>

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

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

Rank	Name	Total Sales Inc		Total Discount	Total Costs		Margin £	Margin %
		Qty	VAT		INC	VAT		
1	Trevarthen meat	214	604.18	0.00	0.00	604.18	100%	
2	Green Semi-skim Milk 2L	173	386.05	0.00	368.49	17.56	5%	
3	Tray Bake	190	372.00	8.00	131.68	240.32	65%	
4	Large Fresh Eggs x6	116	235.80	0.00	45.15	190.65	81%	
5	CANTI PROSECCO 75CL X 6	19	189.81	0.00	125.08	64.73	34%	
6	CUTTERS CHOICE EXTRA FINE 30G X 5	9	170.55	0.00	129.87	40.68	24%	
7	Green Semi-skim Milk 1L	126	145.20	1.20	107.10	38.10	26%	
8	GOLDEN VIRGINIA 30G X 5	7	144.20	0.00	112.62	31.58	22%	
9	Medium Free Range Eggs x6	68	135.10	0.00	36.25	98.85	73%	
10	Blue Whole Milk 2L	56	126.15	0.00	119.28	6.87	5%	
11	Potatoes - bag	56	103.60	0.00	0.00	103.60	100%	
12	LAMBERT & BUTLER K/S ORIGINAL SILVER 20	8	102.40	0.00	80.87	21.53	21%	
13	CASILLERO CABERNET SAUVIGNON 75CL x 6	11	96.25	0.00	63.71	32.54	34%	
14	Leeks	96	95.00	1.00	69.79	25.21	27%	
15	Misc Bread (ad hoc)	34	94.60	0.00	0.00	94.60	100%	
16	Cauliflower	90	90.00	0.00	72.00	18.00	20%	
17	Luxury Cup Cake	29	90.00	14.40	87.00	3.00	3%	
18	Lemon Drizzle Cake	44	88.00	0.00	58.50	29.50	34%	
19	PM ♦6.25 STELLA ARTOIS 440ml 4PK X 6	14	87.50	0.00	55.98	31.52	36%	
20	HARDYS V R PINOT GRIGIO 75CLx6	12	83.88	0.00	56.38	27.50	33%	
21	AMSTEL LAGER 4PK X 440ML X 6	13	77.35	0.00	51.68	25.68	33%	
22	Latte	41	76.00	6.00	0.00	76.00	100%	
23	Blakes Malted large	31	75.00	2.50	56.00	19.00	25%	
24	Blakes Almond and Cherry	17	74.63	0.00	56.16	18.47	25%	
25	Cornish Butter	24	71.76	0.00	59.28	12.48	17%	
26	Salted butter 250g	34	71.06	0.00	56.10	14.96	21%	
27	Blakes Mince Pies	14	69.86	0.00	55.86	14.00	20%	
28	Blakes 4 saffron buns	28	68.60	0.00	41.16	27.44	40%	
29	Misc	26	65.73	0.00	0.00	65.73	100%	
30	HARDYS V R SAUVIGNON BLANC 75CLS x 6	9	62.91	0.00	42.28	20.63	33%	
31	Cathedral mature cheddar	19	62.51	0.00	45.25	17.26	28%	
32	Blakes Large Wholemeal	26	58.54	3.60	30.59	27.95	48%	
33	Blakes Rich Slab Cake	13	57.07	0.00	28.08	28.99	51%	
34	Stem Ginger Cake	29	56.00	2.00	33.93	22.07	39%	
35	JAM SHED MALBEC 75CL X 6	7	55.93	0.00	37.92	18.01	32%	
36	*SINGLE*PRINCE CONSORT WHISKY 70CL X 1	4	55.40	0.00	47.33	8.07	15%	
37	PM ♦1.75 MCVITIES MILK CHOC DIGESTIVES 2	31	54.25	0.00	38.21	16.04	30%	
38	Cabbage/lettuce	54	54.00	0.00	43.20	10.80	20%	
39	Green Semi-skim Milk 568ml	67	53.21	0.00	53.60	-0.39	-1%	
40	Blue Whole Milk 1L	42	49.02	0.00	35.70	13.32	27%	
509	ENLIVEN MOUTHWASH 500MLS x 8	1	1.49	0.00	0.89	0.60	41%	
510	PM ♦1.49 CAREX HANDWASH MOISTURE 250ML	1	1.49	0.00	1.05	0.44	30%	
511	PM ♦1.49 CAREX HANDWASH ORIGINAL 250ML	1	1.49	0.00	1.05	0.44	30%	
512	PM ♦1.49 DOMESTOS BLEACH 750MLS x 9	1	1.49	0.00	1.11	0.38	26%	
513	HARRISONS SWEET CHILLI SAUCE 300ml x 8	2	1.40	1.40	2.10	-0.70	-50%	
514	Sat Daily Mail voucher	1	1.40	0.00	0.00	1.40	100%	
515	COLGATE TOOTHPASTE FRESH MINTY GEL 75ML	1	1.39	0.00	0.80	0.59	42%	
516	CAREX ORIGINAL SHOWER GEL 500ML X 6	1	1.39	0.00	0.83	0.56	40%	
517	SAXA TABLE SALT 70G POTx12	1	1.39	0.00	1.08	0.31	22%	
518	TARKA *SPARKLING* 500ML X 24 100% RECYC	3	1.35	0.00	0.72	0.63	46%	
519	DUZZIT DRAIN AWAY LIQUID 400ML X 12	1	1.35	0.00	0.77	0.58	43%	
520	PAMPERS BABY WIPES 52S X 12	1	1.35	0.00	0.92	0.43	32%	
521	EPICURE CHICKPEAS IN SALT WATER 400G X 6	1	1.29	0.00	0.97	0.33	25%	
522	The Sun on Saturday	1	1.20	0.00	1.08	0.12	10%	
523	PM ♦1.19 FELIX GOODIE BAG MIXED 60g x 8	1	1.19	0.00	0.73	0.46	39%	
524	Jacks Mixed Vegetables	1	1.19	0.00	0.77	0.42	35%	
525	Pork and Beef Sausage	1	1.19	0.00	0.90	0.29	24%	
526	Apple	2	1.00	0.00	0.00	1.00	100%	
527	Super Glue	2	1.00	0.00	0.00	1.00	100%	
528	Christmas paper	1	1.00	0.00	0.00	1.00	100%	
529	Donated cakes 4 for £1	1	1.00	0.00	0.00	1.00	100%	
530	Fairy cake x4	1	1.00	0.00	0.00	1.00	100%	
531	Peppers	1	1.00	0.00	0.75	0.25	25%	
532	BRYANT & MAY EXTRA LONG MATCHES X 12	1	0.85	0.00	0.60	0.25	30%	
533	Large Envelopes	1	0.75	0.00	0.00	0.75	100%	
534	Mars	1	0.70	0.00	0.00	0.70	100%	
535	Lollipop	3	0.60	0.00	0.00	0.60	100%	
536	EXIS DISPOSABLE LIGHTERS X 45	1	0.55	0.00	0.14	0.41	75%	
537	Donated lettuce	1	0.50	0.00	0.00	0.50	100%	
538	Wrapping Paper	1	0.49	0.00	0.00	0.49	100%	
539	SWIZZELS FRUITY POPS DISPENSER 100 X 10P	4	0.40	0.00	0.25	0.15	39%	
540	Donated orange	1	0.40	0.00	0.00	0.40	100%	
541	Bag	1	0.10	0.00	0.00	0.10	100%	
542	Staff Americano	21	0.00	0.00	5.47	-5.47	n/a	
543	Staff Latte	17	0.00	0.00	8.86	-8.86	n/a	
544	Staff Cappucino	16	0.00	0.00	8.34	-8.34	n/a	
545	Staff Hot Chocolate	5	0.00	0.00	0.52	-0.52	n/a	
546	Parsley	2	0.00	1.50	0.00	0.00	n/a	
547	Soya Milk	1	0.00	0.00	0.00	0.00	n/a	
548	PM ♦1.25 MONSTER MUNCH PICKLED ONION 72	0	0.00	0.00	0.00	0.00	n/a	
549	PM ♦9P WISPA X 48	0	0.00	0.00	0.44	-0.44	n/a	
550	Lightet	1	-0.55	0.00	0.00	-0.55	100%	

**BEST/WORST SELLING ITEMS BY SALES UNITS (source: EPOS)**  
 NB beware extreme margins - cost data corrected in Xero, but not EPOS

Rank	Name	Total Sales Inc		Discount	Total Costs		Margin £	Margin %
		Qty	VAT		INC VAT			
1	Trevarthen meat	214	604.18	0.00	0.00	604.18	100%	
2	Tray Bake	190	372.00	8.00	131.68	240.32	65%	
3	Green Semi-skim Milk 2L	173	386.05	0.00	368.49	17.56	5%	
4	Green Semi-skim Milk 1L	126	145.20	1.20	107.10	38.10	26%	
5	Large Fresh Eggs x6	116	235.80	0.00	45.15	190.65	81%	
6	Carrots	109	21.40	0.40	26.31	-4.91	-23%	
7	Leeks	96	95.00	1.00	69.79	25.21	27%	
8	Cauliflower	90	90.00	0.00	72.00	18.00	20%	
9	Medium Free Range Eggs x6	68	135.10	0.00	36.25	98.85	73%	
10	Green Semi-skim Milk 568ml	67	53.21	0.00	53.60	-0.39	-1%	
11	Potatoes - bag	56	103.60	0.00	0.00	103.60	100%	
12	Blue Whole Milk 2L	56	126.15	0.00	119.28	6.87	5%	
13	Cabbage/lettuce	54	54.00	0.00	43.20	10.80	20%	
14	The Daily Mail	48	48.00	0.00	44.50	3.50	7%	
15	PM 25P FREDDO ORIGINAL X 60	46	11.50	0.00	7.89	3.61	31%	
16	Lemon Drizzle Cake	44	88.00	0.00	58.50	29.50	34%	
17	Blue Whole Milk 1L	42	49.02	0.00	35.70	13.32	27%	
18	Latte	41	76.00	6.00	0.00	76.00	100%	
19	CRUNCHIE X 48	39	31.20	0.00	19.22	11.98	38%	
20	DOUBLE DECKER X 48	39	30.40	0.80	19.22	11.18	37%	
21	ROWNTREES FRUIT PASTILLES ROLLS X 32	39	23.40	0.00	14.44	8.96	38%	
22	PM 1.15 SWIZZELS SQUASHIES DRUMSTICKS 1	37	42.55	0.00	25.28	17.27	41%	
23	COKE CANS 330MLS X 24	37	31.45	0.00	18.95	12.50	40%	
24	Misc Bread (ad hoc)	34	94.60	0.00	0.00	94.60	100%	
25	Salted butter 250g	34	71.06	0.00	56.10	14.96	21%	
26	TUNNOCKS CARAMEL WAFER 4PKx20	34	35.70	0.00	23.27	12.43	35%	
27	PM 69P WISPA X 48	34	23.46	0.00	14.98	8.48	36%	
28	Lemon or lime small	34	4.95	2.00	4.00	0.95	19%	
29	Blakes White small	33	45.00	4.50	34.80	10.20	23%	
30	MILKYBAR BUTTONS 30G X 48	33	24.75	0.00	15.50	9.25	37%	
31	PM 60P BUENO *WHITE* X 30	33	19.80	0.00	13.41	6.39	32%	
32	Blue Whole Milk 568ml	33	18.57	7.02	26.40	-7.83	-42%	
33	PM 1.25 FRUIT & NUT CDM *95G* X 22	32	40.00	0.00	27.62	12.38	31%	
34	Swizzles Fruity Pops	32	7.00	0.00	0.00	7.00	100%	
35	SWIZZELS GIANT LOVE HEARTS X 24	32	14.40	0.00	8.52	5.88	41%	
36	Blakes Malted large	31	75.00	2.50	56.00	19.00	25%	
37	PM 1.75 MCVITIES MILK CHOC DIGESTIVES 2	31	54.25	0.00	38.21	16.04	30%	
38	Blakes Malted Small	30	42.35	4.75	28.98	13.37	32%	
39	PM 70P MARS STD 51g X 48	30	21.00	0.00	14.06	6.94	33%	
40	Stem Ginger Cake	29	56.00	2.00	33.93	22.07	39%	
509	Oxo vegetable cubes	1	2.59	0.00	1.96	0.63	24%	
510	ENLIVEN MOUTHWASH 500MLS x 8	1	1.49	0.00	0.89	0.60	41%	
511	HP SAUCE SQUEEZY 285G X 8	1	2.59	0.00	1.99	0.60	23%	
512	BAXTERS SLICED BEETROOT 340G X 6	1	2.35	0.00	1.75	0.60	26%	
513	BENS KORMA SAUCE 450G X 6	1	2.35	0.00	1.75	0.60	26%	
514	HELLMANN'S CAESAR DRESSING 250MLx6	1	2.50	0.00	1.90	0.60	24%	
515	Flips milk choc	1	1.59	0.00	1.00	0.59	37%	
516	COLGATE TOOTHPASTE FRESH MINTY GEL 75ML	1	1.39	0.00	0.80	0.59	42%	
517	DUZZIT DRAIN AWAY LIQUID 400ML X 12	1	1.35	0.00	0.77	0.58	43%	
518	NAPOLINA PASTA SHORT SPAGHETTI 500G X 24	1	2.25	0.00	1.67	0.58	26%	
519	CAREX ORIGINAL SHOWER GEL 500ML X 6	1	1.39	0.00	0.83	0.56	40%	
520	TATE & LYLE GOLDEN SYRUP 454g X 12	1	2.09	0.00	1.53	0.56	27%	
521	DEL MONTE PRUNES IN JUICE 410g x 6	1	1.99	0.00	1.48	0.52	26%	
522	Birds Eye Beef Lasagne	1	2.19	0.00	1.69	0.50	23%	
523	Donated lettuce	1	0.50	0.00	0.00	0.50	100%	
524	Wrapping Paper	1	0.49	0.00	0.00	0.49	100%	
525	PM 1.95 AMBROSIA RICE PUDDING 400G X 12	1	1.95	0.00	1.48	0.47	24%	
526	PM 1.19 FELIX GOODIE BAG MIXED 60g x 8	1	1.19	0.00	0.73	0.46	39%	
527	PM 1.50 RIBENA CORDIAL BLACKCURRANT 60C	1	1.50	0.00	1.04	0.46	31%	
528	Tomato puree Napolina	1	1.65	0.00	1.20	0.45	28%	
529	COLMANS MINT SAUCE 165G X 8	1	1.75	0.00	1.30	0.45	26%	
530	PM 1.49 CAREX HANDWASH MOISTURE 250ML	1	1.49	0.00	1.05	0.44	30%	
531	PM 1.49 CAREX HANDWASH ORIGINAL 250ML	1	1.49	0.00	1.05	0.44	30%	
532	PAMPERS BABY WIPES 52S X 12	1	1.35	0.00	0.92	0.43	32%	
533	DR OETKER G/F BAKING POWDER 170G X 4	1	1.75	0.00	1.32	0.43	24%	
534	Jacks Mixed Vegetables	1	1.19	0.00	0.77	0.42	35%	
535	EXIS DISPOSABLE LIGHTERS X 45	1	0.55	0.00	0.14	0.41	75%	
536	Donated orange	1	0.40	0.00	0.00	0.40	100%	
537	Shortbread Biscuits - pack of 3	1	3.90	0.00	3.50	0.40	10%	
538	PM 1.49 DOMESTOS BLEACH 750MLS x 9	1	1.49	0.00	1.11	0.38	26%	
539	EPICURE CHICKPEAS IN SALT WATER 400G X 6	1	1.29	0.00	0.97	0.33	25%	
540	SAXA TABLE SALT 70G POTx12	1	1.39	0.00	1.08	0.31	22%	
541	Pork and Beef Sausage	1	1.19	0.00	0.90	0.29	24%	
542	BRYANT & MAY EXTRA LONG MATCHES X 12	1	0.85	0.00	0.60	0.25	30%	
543	Peppers	1	1.00	0.00	0.75	0.25	25%	
544	The Sun on Saturday	1	1.20	0.00	1.08	0.12	10%	
545	Bag	1	0.10	0.00	0.00	0.10	100%	
546	Soya Milk	1	0.00	0.00	0.00	0.00	n/a	
547	Lightet	1	-0.55	0.00	0.00	-0.55	100%	
548	Adnams Ghost Ship Ale	1	2.69	0.00	10.99	-8.30	-309%	
549	PM 1.25 MONSTER MUNCH PICKLED ONION 72	0	0.00	0.00	0.00	0.00	n/a	
550	PM 9P WISPA X 48	0	0.00	0.00	0.44	-0.44	n/a	