

**PERRANWELL COMMUNITY STORES MANAGEMENT ACCOUNTS**

From 01/06/2023 to 31/01/2024

**OPERATING MONTH 3**



**NOTES TO PCS REPORTS**

Interpretation of results

**The headline result is a monthly sales total of £9.1k and a gross profit of £2.5k ie 27% margin (or YTD £30.3k and £7.4k - 24% respectively)**

Whilst turnover fell 15% versus December, an increased gross margin % resulted in no loss of profitability!

Most product categories saw little fall in turnover with the declines largely restricted to Bakery and Cakes (-44%) plus Stationery (-93%)

The stationery decline makes sense since this was dominated by stamp sales leading upto Christmas and losing zero margin items doesn't harm profitability

Reasons for the falling bakery sales are less obvious and we need to monitor this as in the first two months it was our best category

Wastage has remained stable at 1%, although Bakery had a particularly bad month at 5.8% followed by fresh produce at 2.4%

This area requires on-going management action

Monthly overheads at £450 were a little higher than usual due to one off expenditures on the website and an extra container

Thus overall profitability has remained extremely healthy

**Cash has continued to increase in line with profits with the total cash surplus reaching £24k (£21k at end of December)**

	month	ytd
Data quality deteriorated again in the month with the failure rate (sale item not matched with EPOS) currently standing at 1 in:	68	77
(representing a combination of scanning, set-up and operator errors). Bit of a disappointing result		

### EPOS data quality

	Month	YTD		YTD	Month
Known product lines sold	532	772	Total items sold	15,891	4,894
Product lines not directly identified in epos (ie entered via MISC + button)	36	116	Of which unidentified	206	72
			Unidentified %	1.3%	1.5%
			or 1 in	77	68

### 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

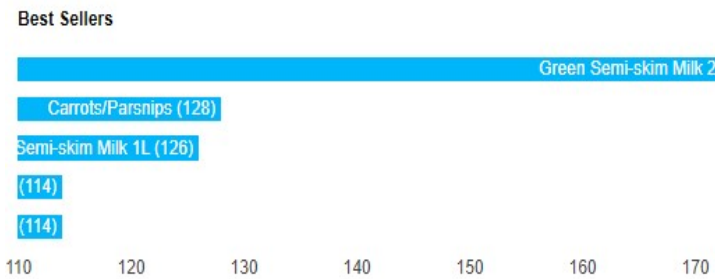
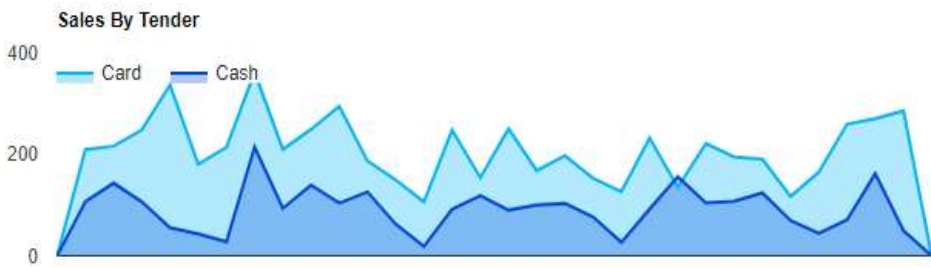
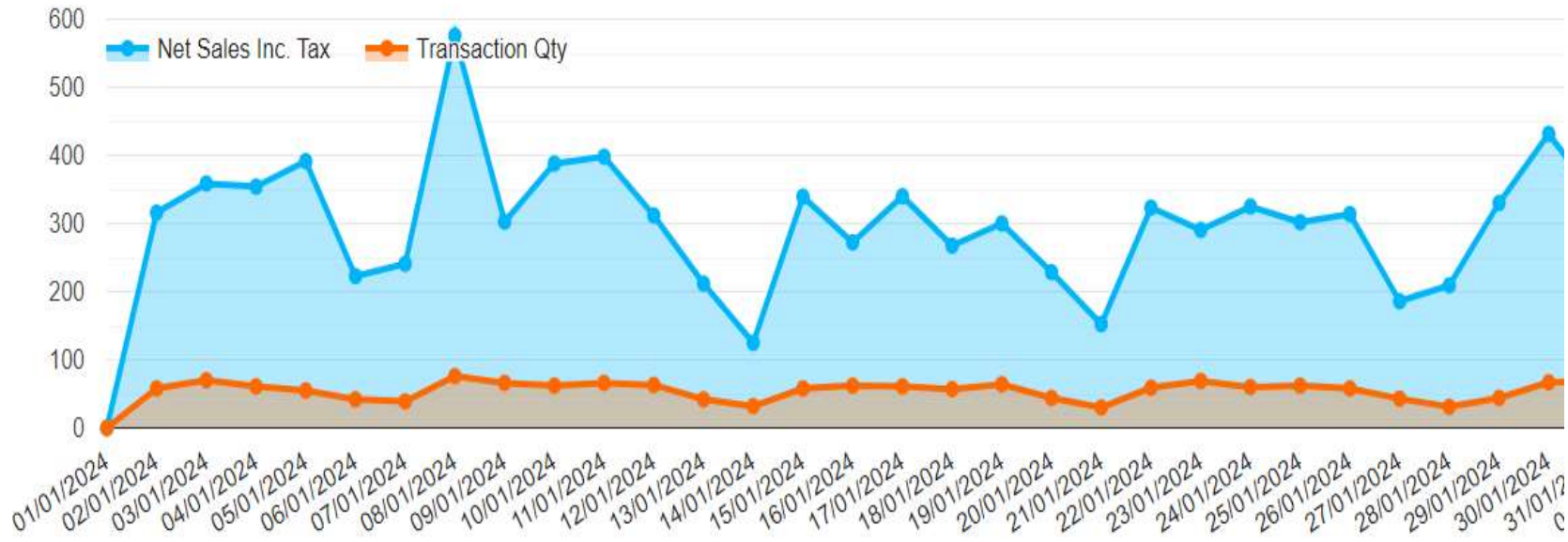
25/11/2023 Vapes

12/01/2024 Tremletts

**PERRANWELL COMMUNITY STORES MANAGEMENT ACCOUNTS**  
 From 01/06/2023 to 31/01/2024



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



Eggs = 114 Tray Bake = 114

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 01/06/2023 to 31/01/2024

YEAR TODAY

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

Account	Bakery and Bread	Groceries	Confectionery and Snacks	Beers, Wines, Spirits	Dairy	Fresh Produce	Chilled Products	Soft Drinks	Tea&Coffee takeaway	Tobacco and Vapes	Household	Frozen Products	Stationery	Pet Food etc
<b>Turnover</b>														
Sales	4,533	4,636	3,307	3,880	3,046	1,318	2,349	969	384	1,763	1,010	321	688	368
Other revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Turnover</b>	<b>4,533</b>	<b>4,636</b>	<b>3,307</b>	<b>3,880</b>	<b>3,046</b>	<b>1,318</b>	<b>2,349</b>	<b>969</b>	<b>384</b>	<b>1,763</b>	<b>1,010</b>	<b>321</b>	<b>688</b>	<b>368</b>
<b>Cost of Sales</b>														
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	2,917	3,227	2,458	3,126	2,382	662	1,892	697	111	1,527	791	236	605	313
Stock wastage	135	30	11	0	21	22	12	0	1	0	11	0	0	0
<b>Total Cost of Sales</b>	<b>3,052</b>	<b>3,256</b>	<b>2,469</b>	<b>3,126</b>	<b>2,404</b>	<b>684</b>	<b>1,904</b>	<b>697</b>	<b>112</b>	<b>1,527</b>	<b>802</b>	<b>236</b>	<b>605</b>	<b>313</b>
<b>Gross Profit</b>	<b>1,481</b>	<b>1,380</b>	<b>838</b>	<b>755</b>	<b>642</b>	<b>634</b>	<b>445</b>	<b>272</b>	<b>271</b>	<b>236</b>	<b>209</b>	<b>85</b>	<b>83</b>	<b>55</b>
<i>Gross Margin</i>	33%	30%	25%	19%	21%	48%	19%	28%	71%	13%	21%	27%	12%	15%
<i>Wastage</i>	3.0%	0.6%	0.3%	0.0%	0.7%	1.7%	0.5%	0.0%	0.3%	0.0%	1.1%	0.0%	0.0%	0.0%
<b>Administrative Costs</b>														
Accounting S/W fees	0	0	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	0	0
Bank Fees	0	0	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	0	0
Cleaning & Decorating	0	0	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	0	0
IT Software and Consumables	0	0	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	0	0
Light, Power, Heating	0	0	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	0	0
Operating Lease Payments	0	0	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	0	0
Printing & Stationery	0	0	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	0	0
Shop consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Staff consumption	0	0	0	0	0	0	0	0	80	0	0	0	0	0
Staff Training	0	0	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	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>80</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Profit</b>	<b>1,481</b>	<b>1,380</b>	<b>838</b>	<b>755</b>	<b>642</b>	<b>634</b>	<b>445</b>	<b>272</b>	<b>191</b>	<b>236</b>	<b>209</b>	<b>85</b>	<b>83</b>	<b>55</b>
<b>Other Income</b>														
Donations	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>Profit on Ordinary Activities Before Taxation</b>	<b>1,481</b>	<b>1,380</b>	<b>838</b>	<b>755</b>	<b>642</b>	<b>634</b>	<b>445</b>	<b>272</b>	<b>191</b>	<b>236</b>	<b>209</b>	<b>85</b>	<b>83</b>	<b>55</b>
<b>Profit after Taxation</b>	<b>1,481</b>	<b>1,380</b>	<b>838</b>	<b>755</b>	<b>642</b>	<b>634</b>	<b>445</b>	<b>272</b>	<b>191</b>	<b>236</b>	<b>209</b>	<b>85</b>	<b>83</b>	<b>55</b>

## PERRANWELL COMMUNITY STORES



Account	Toiletries and Beauty	Newspapers	Unassigned	Total
<b>Turnover</b>				
Sales	172	1,465	72	30,280
Other revenue	0	0	239	239
<b>Total Turnover</b>	<b>172</b>	<b>1,465</b>	<b>311</b>	<b>30,519</b>
<b>Cost of Sales</b>				
Card Transaction fees	0	0	189	189
Cost of Goods Sold	128	1,473	82	22,625
Stock wastage	0	63	0	307
<b>Total Cost of Sales</b>	<b>128</b>	<b>1,536</b>	<b>271</b>	<b>23,121</b>
<b>Gross Profit</b>	<b>44</b>	<b>(71)</b>	<b>40</b>	<b>7,397</b>
<b>Gross Margin</b>	<b>26%</b>	<b>-5%</b>		<b>24%</b>
<b>Wastage</b>	<b>0.0%</b>	<b>4.3%</b>		<b>1.0%</b>
<b>Administrative Costs</b>				
Accounting S/W fees	0	0	162	162
Advertising & Marketing	0	0	29	29
Bank Fees	0	0	59	59
Charitable and Political Donations	0	0	170	170
Cleaning & Decorating	0	0	382	382
Insurance	0	0	157	157
IT Software and Consumables	0	0	305	305
Legal Expenses	0	0	13	13
Light, Power, Heating	0	0	300	300
Miscellaneous equipment uncapitalised	0	0	1,895	1,895
Operating Lease Payments	0	0	42	42
Postage, Freight & Courier	0	0	162	162
Printing & Stationery	0	0	451	451
Professional fees	0	0	738	738
Shop consumables	0	0	175	175
Staff consumption	0	0	0	80
Staff Training	0	0	280	280
Telephone & Internet	0	0	115	115
<b>Total Administrative Costs</b>	<b>0</b>	<b>0</b>	<b>5,435</b>	<b>5,515</b>
<b>Operating Profit</b>	<b>44</b>	<b>(71)</b>	<b>(5,395)</b>	<b>1,882</b>
<b>Other Income</b>				
Donations	0	0	28,701	28,701
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	<b>28,701</b>	<b>28,701</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>44</b>	<b>(71)</b>	<b>23,306</b>	<b>30,583</b>
<b>Profit after Taxation</b>	<b>44</b>	<b>(71)</b>	<b>23,306</b>	<b>30,583</b>

Account	Youngs	Suzy Stebbing	Roddas	Colin Carters	Bookers	Blakes	Trevarthen	Pryors	B&M	Kneebone	Local Donor	GC Produce	JJ & GDC Leach	Tremletts	Unassigned	Total
<b>Turnover</b>																
Sales	14,522	1,619	3,060	1,168	1,957	2,130	1,879	292	382	608	121	38	92	1,465	945	30,280
Other revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	239	239
<b>Total Turnover</b>	<b>14,522</b>	<b>1,619</b>	<b>3,060</b>	<b>1,168</b>	<b>1,957</b>	<b>2,130</b>	<b>1,879</b>	<b>292</b>	<b>382</b>	<b>608</b>	<b>121</b>	<b>38</b>	<b>92</b>	<b>1,465</b>	<b>1,184</b>	<b>30,519</b>
<b>Cost of Sales</b>																
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	189	189
Cost of Goods Sold	11,347	831	2,393	602	1,399	1,690	1,542	0	91	433	0	2	76	1,473	745	22,625
Stock wastage	41	20	21	0	46	99	8	0	1	5	0	0	0	63	2	307
<b>Total Cost of Sales</b>	<b>11,388</b>	<b>851</b>	<b>2,415</b>	<b>602</b>	<b>1,445</b>	<b>1,789</b>	<b>1,551</b>	<b>0</b>	<b>92</b>	<b>438</b>	<b>0</b>	<b>2</b>	<b>76</b>	<b>1,536</b>	<b>936</b>	<b>23,121</b>
<b>Gross Profit</b>	<b>3,134</b>	<b>768</b>	<b>645</b>	<b>566</b>	<b>511</b>	<b>341</b>	<b>328</b>	<b>292</b>	<b>290</b>	<b>170</b>	<b>121</b>	<b>36</b>	<b>16</b>	<b>(71)</b>	<b>248</b>	<b>7,397</b>
<b>Gross Margin</b>	<b>22%</b>	<b>47%</b>	<b>21%</b>	<b>48%</b>	<b>26%</b>	<b>16%</b>	<b>17%</b>	<b>100%</b>	<b>76%</b>	<b>28%</b>	<b>100%</b>	<b>95%</b>	<b>17%</b>	<b>-5%</b>		<b>24%</b>
<b>Wastage</b>	<b>0.3%</b>	<b>1.2%</b>	<b>0.7%</b>	<b>0.0%</b>	<b>2.3%</b>	<b>4.6%</b>	<b>0.4%</b>	<b>0.0%</b>	<b>0.3%</b>	<b>0.8%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>4.3%</b>		<b>1.0%</b>
<b>Administrative Costs</b>																
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	162	162
Advertising & Marketing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29	29
Bank Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59	59
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
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	305	305
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	300	300
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,895	1,895
Operating Lease Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42	42
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
Shop consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	175	175
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80	80
Staff Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	280	280
Telephone & Internet	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115	115
<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>5,515</b>	<b>5,515</b>
<b>Operating Profit</b>	<b>3,134</b>	<b>768</b>	<b>645</b>	<b>566</b>	<b>511</b>	<b>341</b>	<b>328</b>	<b>292</b>	<b>290</b>	<b>170</b>	<b>121</b>	<b>36</b>	<b>16</b>	<b>(71)</b>	<b>(5,267)</b>	<b>1,882</b>
<b>Other Income</b>																
Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,701	28,701
<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>28,701</b>	<b>28,701</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>3,134</b>	<b>768</b>	<b>645</b>	<b>566</b>	<b>511</b>	<b>341</b>	<b>328</b>	<b>292</b>	<b>290</b>	<b>170</b>	<b>121</b>	<b>36</b>	<b>16</b>	<b>(71)</b>	<b>23,434</b>	<b>30,583</b>
<b>Profit after Taxation</b>	<b>3,134</b>	<b>768</b>	<b>645</b>	<b>566</b>	<b>511</b>	<b>341</b>	<b>328</b>	<b>292</b>	<b>290</b>	<b>170</b>	<b>121</b>	<b>36</b>	<b>16</b>	<b>(71)</b>	<b>23,434</b>	<b>30,583</b>

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 01/1/2024 to 31/01/2024

CURRENT MONTH ONLY

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

Account	1 Groceries	2 Bakery and Bread	3 Beers, Wines, Spirits	4 Confectionery and Snacks	5 Dairy	6 Fresh Produce	7 Chilled Products	8 Household	9 Tobacco and Vapes	10 Soft Drinks	11 Tea&Coffee takeaway
<b>Turnover</b>											
Sales	1,425	988	1,375	1,050	976	389	674	348	655	288	100
Other revenue	0	0	0	0	0	0	0	0	0	0	0
<b>Total Turnover</b>	<b>1,425</b>	<b>988</b>	<b>1,375</b>	<b>1,050</b>	<b>976</b>	<b>389</b>	<b>674</b>	<b>348</b>	<b>655</b>	<b>288</b>	<b>100</b>
<i>Share of total sales</i>	<i>15%</i>	<i>11%</i>	<i>15%</i>	<i>11%</i>	<i>10%</i>	<i>4%</i>	<i>7%</i>	<i>4%</i>	<i>7%</i>	<i>3%</i>	<i>1%</i>
<b>Cost of Sales</b>											
Card Transaction fees											
Cost of Goods Sold	1,001	627	1,102	773	713	186	551	253	565	203	25
Stock wastage	6	57	0	9	6	9	0	4	0	0	1
<b>Total Cost of Sales</b>	<b>1,007</b>	<b>685</b>	<b>1,102</b>	<b>781</b>	<b>719</b>	<b>195</b>	<b>551</b>	<b>256</b>	<b>565</b>	<b>204</b>	<b>26</b>
<b>Gross Profit</b>	<b>418</b>	<b>303</b>	<b>274</b>	<b>269</b>	<b>256</b>	<b>194</b>	<b>123</b>	<b>91</b>	<b>90</b>	<b>85</b>	<b>74</b>
<i>Gross Margin</i>	<i>29%</i>	<i>31%</i>	<i>20%</i>	<i>26%</i>	<i>26%</i>	<i>50%</i>	<i>18%</i>	<i>26%</i>	<i>14%</i>	<i>29%</i>	<i>74%</i>
<i>Wastage</i>	<i>0.4%</i>	<i>5.8%</i>	<i>0.0%</i>	<i>0.8%</i>	<i>0.6%</i>	<i>2.4%</i>	<i>0.0%</i>	<i>1.1%</i>	<i>0.0%</i>	<i>0.2%</i>	<i>0.6%</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
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0	0
Operating Lease Payments	0	0	0	0	0	0	0	0	0	0	0
Staff consumption	0	0	0	0	0	0	0	0	0	0	20
<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>20</b>
<b>Operating Profit</b>	<b>418</b>	<b>303</b>	<b>274</b>	<b>269</b>	<b>256</b>	<b>194</b>	<b>123</b>	<b>91</b>	<b>90</b>	<b>85</b>	<b>54</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>418</b>	<b>303</b>	<b>274</b>	<b>269</b>	<b>256</b>	<b>194</b>	<b>123</b>	<b>91</b>	<b>90</b>	<b>85</b>	<b>54</b>
<b>Profit after Taxation</b>	<b>418</b>	<b>303</b>	<b>274</b>	<b>269</b>	<b>256</b>	<b>194</b>	<b>123</b>	<b>91</b>	<b>90</b>	<b>85</b>	<b>54</b>

## PERRANWELL COMMUNITY STORES



Account	12 Frozen Products	13 Pet Food etc	14 Toiletries and Beauty	15 Stationery	16 Newspapers	17 Unassigned	Total
<b>Turnover</b>							
Sales	104	128	59	41	519	2	9,119
Other revenue	0	0	0	0	0	239	239
<b>Total Turnover</b>	<b>104</b>	<b>128</b>	<b>59</b>	<b>41</b>	<b>519</b>	<b>241</b>	<b>9,358</b>
<i>Share of total sales</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>	<i>0%</i>	<i>6%</i>	<i>3%</i>	<i>100%</i>
<b>Cost of Sales</b>							
Card Transaction fees							0
Cost of Goods Sold	78	107	44	39	519	0	6,785
Stock wastage	0	0	0	0	0	0	92
<b>Total Cost of Sales</b>	<b>78</b>	<b>107</b>	<b>44</b>	<b>39</b>	<b>519</b>	<b>0</b>	<b>6,878</b>
<b>Gross Profit</b>	<b>27</b>	<b>21</b>	<b>15</b>	<b>2</b>	<b>0</b>	<b>241</b>	<b>2,481</b>
<i>Gross Margin</i>	<i>25%</i>	<i>16%</i>	<i>26%</i>	<i>4%</i>	<i>0%</i>		<i>27%</i>
<i>Wastage</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>		<i>1.0%</i>
<b>Administrative Costs</b>							
Accounting S/W fees	0	0	0	0	0	41	41
Bank Fees	0	0	0	0	0	10	10
IT Software and Consumables	0	0	0	0	0	180	180
Light, Power, Heating	0	0	0	0	0	100	100
Miscellaneous equipment uncapitalised	0	0	0	0	0	78	78
Operating Lease Payments	0	0	0	0	0	22	22
Staff consumption	0	0	0	0	0	0	20
<b>Total Administrative Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>431</b>	<b>450</b>
<b>Operating Profit</b>	<b>27</b>	<b>21</b>	<b>15</b>	<b>2</b>	<b>0</b>	<b>(190)</b>	<b>2,030</b>
<b>Other Income</b>							
Donations	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>Profit on Ordinary Activities Before Taxation</b>	<b>27</b>	<b>21</b>	<b>15</b>	<b>2</b>	<b>0</b>	<b>(190)</b>	<b>2,030</b>
<b>Profit after Taxation</b>	<b>27</b>	<b>21</b>	<b>15</b>	<b>2</b>	<b>0</b>	<b>(190)</b>	<b>2,030</b>



Account	Youngings	Roddas	Bookers	Colin Carters	Suzu Stebbing	Trevarthen	Pryors	B&M	Local Donor	Blakes	Kneebone	GC Produce	JJ & GDC Leach	Tremletts	Unassigned	Total
<b>Turnover</b>																
Sales	4,759	983	687	368	233	541	96	100	69	537	124	7	19	519	78	9,119
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	239	239
<b>Total Turnover</b>	<b>4,759</b>	<b>983</b>	<b>687</b>	<b>368</b>	<b>233</b>	<b>541</b>	<b>96</b>	<b>100</b>	<b>69</b>	<b>537</b>	<b>124</b>	<b>7</b>	<b>19</b>	<b>519</b>	<b>317</b>	<b>9,358</b>
<b>Cost of Sales</b>																
Card Transaction fees																0
Cost of Goods Sold	3,724	719	474	208	78	444	0	25	0	435	78	0	16	519	66	6,785
Stock wastage	10	6	23	0	2	0	0	1	0	49	0	0	0	0	2	92
<b>Total Cost of Sales</b>	<b>3,733</b>	<b>725</b>	<b>497</b>	<b>208</b>	<b>80</b>	<b>444</b>	<b>0</b>	<b>26</b>	<b>0</b>	<b>484</b>	<b>79</b>	<b>0</b>	<b>16</b>	<b>519</b>	<b>67</b>	<b>6,878</b>
<b>Gross Profit</b>	<b>1,026</b>	<b>258</b>	<b>190</b>	<b>160</b>	<b>153</b>	<b>97</b>	<b>96</b>	<b>74</b>	<b>69</b>	<b>53</b>	<b>46</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>250</b>	<b>2,481</b>
<i>Gross Margin</i>	<i>22%</i>	<i>26%</i>	<i>28%</i>	<i>43%</i>	<i>66%</i>	<i>18%</i>	<i>100%</i>	<i>74%</i>	<i>100%</i>	<i>10%</i>	<i>37%</i>	<i>100%</i>	<i>16%</i>	<i>0%</i>		<i>27%</i>
<i>Wastage</i>	<i>0.2%</i>	<i>0.6%</i>	<i>3.4%</i>	<i>0.1%</i>	<i>0.8%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.6%</i>	<i>0.0%</i>	<i>9.1%</i>	<i>0.3%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>		<i>1.0%</i>
<b>Administrative Costs</b>																
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41	41
Bank Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	10
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	180	180
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	78	78
Operating Lease Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22	22
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	20
<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>450</b>	<b>450</b>
<b>Operating Profit</b>	<b>1,026</b>	<b>258</b>	<b>190</b>	<b>160</b>	<b>153</b>	<b>97</b>	<b>96</b>	<b>74</b>	<b>69</b>	<b>53</b>	<b>46</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>(200)</b>	<b>2,030</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>1,026</b>	<b>258</b>	<b>190</b>	<b>160</b>	<b>153</b>	<b>97</b>	<b>96</b>	<b>74</b>	<b>69</b>	<b>53</b>	<b>46</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>(200)</b>	<b>2,030</b>
<b>Profit after Taxation</b>	<b>1,026</b>	<b>258</b>	<b>190</b>	<b>160</b>	<b>153</b>	<b>97</b>	<b>96</b>	<b>74</b>	<b>69</b>	<b>53</b>	<b>46</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>(200)</b>	<b>2,030</b>

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

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

Rank	Name	Total Sales Inc		Total	Total Costs		Margin £	Margin %
		Qty	VAT	Discount	INC	VAT		
1	Tray Bake	438	844.00	32.00	290.40	553.60	66%	
2	Large Fresh Eggs x6	348	698.80	1.00	288.75	410.05	59%	
3	Trevarthen meat	600	1693.49	8.28	1371.73	321.76	19%	
4	Potatoes - bag	167	307.10	1.85	0.00	307.10	100%	
5	Medium Free Range Eggs x6	217	432.10	1.00	222.50	209.60	49%	
6	CANTI PROSECCO 75CL X 6	83	824.58	9.99	671.50	153.08	19%	
7	Misc Bread (ad hoc)	45	145.25	0.00	0.00	145.25	100%	
8	Latte	77	148.00	6.00	9.38	138.63	94%	
9	Green Semi-skim Milk 1L	369	436.80	1.20	313.65	123.15	28%	
10	Green Semi-skim Milk 2L	539	1191.25	0.00	1083.21	108.04	9%	
11	PM ♦6.25 STELLA ARTOIS 440ml 4PK X 6	63	393.75	0.00	302.27	91.48	23%	
12	Leeks	222	242.25	3.50	158.83	83.42	34%	
13	Americano	46	84.00	8.00	6.88	77.13	92%	
14	GOLDEN VIRGINIA 30G X 5	15	309.00	0.00	241.32	67.68	22%	
15	Misc	26	65.73	0.00	0.00	65.73	100%	
16	Cappuccino	38	74.00	2.00	9.38	64.63	87%	
17	Bake At Home French Rolls	20	65.00	0.00	2.89	62.11	96%	
18	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	21	125.79	0.00	68.04	57.75	46%	
19	Blakes Mince Pies	53	264.47	0.00	211.47	53.00	20%	
20	Blakes Rich Slab Cake	38	166.82	0.00	115.83	50.99	31%	
21	LAMBERT & BUTLER K/S ORIGINAL SILVER 20	17	220.85	0.00	171.85	49.00	22%	
22	HARDYS V R PINOT GRIGIO 75CLx6	36	251.64	0.00	202.97	48.67	19%	
23	Blue Whole Milk 1L	143	170.22	0.00	121.55	48.67	29%	
24	Blakes 4 saffron buns	72	173.94	2.46	127.40	46.54	27%	
25	Cathedral mature cheddar	51	167.79	0.00	121.47	46.32	28%	
26	AMSTEL LAGER 4PK X 440ML X 6	37	220.15	0.00	176.49	43.66	20%	
27	Blue Whole Milk 2L	200	442.95	0.00	399.54	43.41	10%	
28	Stem Ginger Cake	60	112.00	8.00	68.78	43.22	39%	
29	Donated pie	10	42.50	0.00	0.00	42.50	100%	
30	HARDYS V R SAUVIGNON BLANC 75CLS x 6	31	216.69	0.00	174.78	41.91	19%	
31	Cards	33	41.25	0.00	0.00	41.25	100%	
32	TATE & LYLE GRANULATED SUGAR 1KG x15	46	91.54	0.00	50.57	40.97	45%	
33	Blakes Almond and Cherry	42	184.38	0.00	143.91	40.47	22%	
34	Firelighters	56	70.00	0.00	30.24	39.76	57%	
35	Lemon Drizzle Cake	56	111.00	1.00	72.54	38.46	35%	
36	Cauliflower	182	195.12	1.63	157.40	37.72	19%	
37	CUTTERS CHOICE EXTRA FINE 30G X 5	23	435.85	0.00	398.27	37.58	9%	
38	Honey	6	37.00	0.00	0.00	37.00	100%	
39	Misc (use sparingly - search categories first)	18	35.98	0.00	0.00	35.98	100%	
40	Blakes Large Wholemeal	79	167.23	21.58	131.93	35.30	21%	
733	Book of 8 stamps - 2nd Class	81	486.00	0.00	486.00	0.00	0%	
734	Book of 4 stamps - 1st Class	19	95.00	0.00	95.00	0.00	0%	
735	Chocolate log	5	44.00	11.00	44.00	0.00	0%	
736	The Falmouth Packet	20	22.00	0.00	22.00	0.00	0%	
737	TV Choice	7	11.20	0.00	11.20	0.00	0%	
738	Christmas Wrap	2	2.00	0.50	2.00	0.00	0%	
739	The Sun on Sunday	1	1.00	0.00	1.00	0.00	0%	
740	Donated veg	3	0.00	0.00	0.00	0.00	n/a	
741	Soya Milk	1	0.00	0.00	0.00	0.00	n/a	
742	BENS TIKKA MASALA 450G X 6	0	0.00	0.00	0.00	0.00	n/a	
743	PM ♦1.25 MONSTER MUNCH PICKLED ONION 72	0	0.00	0.00	0.00	0.00	n/a	

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

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

Rank	Name	Total Sales Inc		Total	Total Costs		Margin £	Margin %
		Qty	VAT	Discount	INC VAT			
1	Trevarthen meat	600	1693.49	8.28	1371.73	321.76	19%	
2	Green Semi-skim Milk 2L	539	1191.25	0.00	1083.21	108.04	9%	
3	Tray Bake	438	844.00	32.00	290.40	553.60	66%	
4	CANTI PROSECCO 75CL X 6	83	824.58	9.99	671.50	153.08	19%	
5	Large Fresh Eggs x6	348	698.80	1.00	288.75	410.05	59%	
6	Book of 8 stamps - 2nd Class	81	486.00	0.00	486.00	0.00	0%	
7	Blue Whole Milk 2L	200	442.95	0.00	399.54	43.41	10%	
8	Green Semi-skim Milk 1L	369	436.80	1.20	313.65	123.15	28%	
9	CUTTERS CHOICE EXTRA FINE 30G X 5	23	435.85	0.00	398.27	37.58	9%	
10	Medium Free Range Eggs x6	217	432.10	1.00	222.50	209.60	49%	
11	PM ♦6.25 STELLA ARTOIS 440ml 4PK X 6	63	393.75	0.00	302.27	91.48	23%	
12	GOLDEN VIRGINIA 30G X 5	15	309.00	0.00	241.32	67.68	22%	
13	Potatoes - bag	167	307.10	1.85	0.00	307.10	100%	
14	Blakes Mince Pies	53	264.47	0.00	211.47	53.00	20%	
15	HARDYS V R PINOT GRIGIO 75CLx6	36	251.64	0.00	202.97	48.67	19%	
16	Leeks	222	242.25	3.50	158.83	83.42	34%	
17	LAMBERT & BUTLER K/S ORIGINAL SILVER 20	17	220.85	0.00	171.85	49.00	22%	
18	AMSTEL LAGER 4PK X 440ML X 6	37	220.15	0.00	176.49	43.66	20%	
19	HARDYS V R SAUVIGNON BLANC 75CLS x 6	31	216.69	0.00	174.78	41.91	19%	
20	The Sunday Times	52	204.00	4.00	206.80	-2.80	-1%	
21	Blakes White large	98	201.44	28.86	178.60	22.84	11%	
22	Roddas Cornish Butter	66	197.34	0.00	163.02	34.32	17%	
23	Cauliflower	182	195.12	1.63	157.40	37.72	19%	
24	Blakes Almond and Cherry	42	184.38	0.00	143.91	40.47	22%	
25	Blakes 4 saffron buns	72	173.94	2.46	127.40	46.54	27%	
26	Blue Whole Milk 1L	143	170.22	0.00	121.55	48.67	29%	
27	Cathedral mature cheddar	51	167.79	0.00	121.47	46.32	28%	
28	Blakes Large Wholemeal	79	167.23	21.58	131.93	35.30	21%	
29	Blakes Rich Slab Cake	38	166.82	0.00	115.83	50.99	31%	
30	CASILLERO MERLOT 75CL X 6	19	166.25	0.00	132.05	34.20	21%	
31	Meadow Churn Salted butter 250g	79	165.11	0.00	130.35	34.76	21%	
32	Blakes Malted Small	118	164.72	20.54	139.86	24.86	15%	
33	The Daily Mail	162	162.00	0.00	158.50	3.50	2%	
34	Latte	77	148.00	6.00	9.38	138.63	94%	
35	Golden Virginia yellow	7	147.70	0.00	123.77	23.93	16%	
36	Misc Bread (ad hoc)	45	145.25	0.00	0.00	145.25	100%	
37	*SINGLES*PRINCE CONSORT VODKA 70CL X 1	10	141.90	0.00	125.20	16.70	12%	
38	PM ♦2.99 ANDREX TOILET ROLLS 4PK X 6	47	140.53	0.00	122.67	17.86	13%	
39	The Telegraph on Saturday	36	136.00	8.00	142.80	-6.80	-5%	
40	Lambert & Butler	10	134.50	0.00	127.67	6.83	5%	
733	QUEST WATERPROOF PLASTERS	1	0.85	0.00	0.59	0.26	31%	
734	Parsley	3	0.75	1.50	0.00	0.75	100%	
735	Cupcake	2	0.75	0.00	0.00	0.75	100%	
736	7up	1	0.75	0.00	0.00	0.75	100%	
737	Donated sausage roll	1	0.75	0.00	0.00	0.75	100%	
738	Mars	1	0.70	0.00	0.00	0.70	100%	
739	Odd yoghurt	1	0.70	0.00	0.00	0.70	100%	
740	Choc pud	1	0.69	0.00	0.00	0.69	100%	
741	PM55P POLO MINTS	1	0.66	0.00	0.42	0.24	36%	
742	Wrigleys extra ice spearmint	1	0.65	0.00	0.00	0.65	100%	
743	Lollipop	3	0.60	0.00	0.00	0.60	100%	
744	Spring onions	1	0.60	0.00	0.00	0.60	100%	
745	Baking cases x75	1	0.59	0.00	0.00	0.59	100%	
746	Yoghurt fat free	1	0.55	0.00	0.00	0.55	100%	
747	Brussels	1	0.50	0.00	0.00	0.50	100%	
748	Donated lettuce	1	0.50	0.00	0.00	0.50	100%	
749	Pens	1	0.50	0.00	0.00	0.50	100%	
750	Pepper	1	0.50	0.00	0.00	0.50	100%	
751	Donated orange	1	0.40	0.00	0.00	0.40	100%	
752	Tags	3	0.30	0.00	0.00	0.30	100%	
753	Ccupcake	1	0.25	0.00	0.00	0.25	100%	
754	isccupcake Bread (ad hoc)	1	0.25	0.00	0.00	0.25	100%	
755	Misc Bcakeread (ad hoc)	1	0.25	0.00	0.00	0.25	100%	
756	Misc Bread (ad hoc)cup cake	1	0.25	0.00	0.00	0.25	100%	
757	Bow	2	0.20	0.00	0.00	0.20	100%	
758	Small kiwi	1	0.15	0.00	0.00	0.15	100%	
759	Bag	1	0.10	0.00	0.00	0.10	100%	
760	Bows	1	0.10	0.00	0.00	0.10	100%	
761	Plastic bag	1	0.10	0.00	0.00	0.10	100%	
762	Staff Americano	67	0.00	0.00	18.28	-18.28	n/a	
763	Staff Latte	47	0.00	0.00	25.32	-25.32	n/a	
764	Staff Cappuccino	41	0.00	0.00	22.19	-22.19	n/a	
765	Staff Hot Chocolate	8	0.00	0.00	0.88	-0.88	n/a	
766	Donated veg	3	0.00	0.00	0.00	0.00	n/a	
767	Soya Milk	1	0.00	0.00	0.00	0.00	n/a	
768	BENS TIKKA MASALA 450G X 6	0	0.00	0.00	0.00	0.00	n/a	
769	PM ♦1.25 MONSTER MUNCH PICKLED ONION 7;	0	0.00	0.00	0.00	0.00	n/a	
770	PM ♦9P WISPA X 48	0	0.00	0.00	0.44	-0.44	n/a	
771		0	0.00	0.00	0.00	0.00	n/a	
772		0	0.00	0.00	0.00	0.00	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	Total Sales Inc		Total	Total Costs		Margin £	Margin %
		Qty	VAT	Discount	INC VAT			
1	Trevarthen meat	600	1693.49	8.28	1371.73	321.76	19%	
2	Green Semi-skim Milk 2L	539	1191.25	0.00	1083.21	108.04	9%	
3	Tray Bake	438	844.00	32.00	290.40	553.60	66%	
4	Carrots/Parsnips	415	80.40	2.60	84.33	-3.93	-5%	
5	Green Semi-skim Milk 1L	369	436.80	1.20	313.65	123.15	28%	
6	Large Fresh Eggs x6	348	698.80	1.00	288.75	410.05	59%	
7	Leeks	222	242.25	3.50	158.83	83.42	34%	
8	Medium Free Range Eggs x6	217	432.10	1.00	222.50	209.60	49%	
9	Blue Whole Milk 2L	200	442.95	0.00	399.54	43.41	10%	
10	Cauliflower	182	195.12	1.63	157.40	37.72	19%	
11	PM 25P FREDDO ORIGINAL X 60	181	45.25	0.00	37.25	8.00	18%	
12	Potatoes - bag	167	307.10	1.85	0.00	307.10	100%	
13	Green Semi-skim Milk 568ml	166	124.46	3.00	123.55	0.91	1%	
14	The Daily Mail	162	162.00	0.00	158.50	3.50	2%	
15	Blue Whole Milk 1L	143	170.22	0.00	121.55	48.67	29%	
16	Blakes Malted Small	118	164.72	20.54	139.86	24.86	15%	
17	COKE CANS 330MLS X 24	114	96.90	0.00	70.05	26.85	28%	
18	Blakes Wholemeal small	105	130.10	29.50	126.88	3.22	2%	
19	Blakes White small	101	128.65	22.85	116.40	12.25	10%	
20	Cabbage/lettuce	101	103.99	3.76	80.80	23.19	22%	
21	PM 1.15 SWIZZELS SQUASHIES DRUMSTICKS 1	101	116.15	0.00	82.82	33.33	29%	
22	Blakes White large	98	201.44	28.86	178.60	22.84	11%	
23	WHISKAS TUNA IN JELLY POUCHES 85g x 28	92	45.08	0.00	39.39	5.69	13%	
24	HAPPY HIPPO *HAZELNUT* X 28	91	50.25	0.00	34.74	15.51	31%	
25	Loose Mushrooms large	91	52.80	15.45	21.27	31.53	60%	
26	PM 70P MARS STD 51g X 48	91	63.70	0.00	51.16	12.54	20%	
27	CRUNCHIE X 48	87	69.60	0.00	51.44	18.16	26%	
28	The Mail on Saturday	85	119.80	1.40	118.82	0.98	1%	
29	TUNNOCKS CARAMEL WAFER 4Pkx20	85	88.55	0.00	69.82	18.73	21%	
30	CANTI PROSECCO 75CL X 6	83	824.58	9.99	671.50	153.08	19%	
31	Blue Whole Milk 568ml	82	49.69	12.65	60.95	-11.26	-23%	
32	Green Apples	82	41.00	0.00	29.93	11.08	27%	
33	Book of 8 stamps - 2nd Class	81	486.00	0.00	486.00	0.00	0%	
34	Blakes Large Wholemeal	79	167.23	21.58	131.93	35.30	21%	
35	Meadow Churn Salted butter 250g	79	165.11	0.00	130.35	34.76	21%	
36	Red Onions	78	39.00	0.00	18.54	20.46	52%	
37	Latte	77	148.00	6.00	9.38	138.63	94%	
38	ROWNTREES FRUIT PASTILLES ROLLS X 32	76	45.60	0.00	34.66	10.94	24%	
39	MILKYBAR BUTTONS 30G X 48	75	56.25	0.00	42.28	13.97	25%	
40	Sweet Peppers	75	24.20	13.30	0.00	24.20	100%	
733	Steak pie	1	3.50	0.00	0.00	3.50	100%	
734	Stella	1	5.29	0.00	0.00	5.29	100%	
735	Stollen	1	11.50	0.00	0.00	11.50	100%	
736	Stollen	1	11.50	0.00	0.00	11.50	100%	
737	SURE ROLL ON COTTON 50ML X 6	1	3.25	0.00	2.34	0.91	28%	
738	The Sun on Saturday	1	1.20	0.00	1.08	0.12	10%	
739	The Sun on Sunday	1	1.00	0.00	1.00	0.00	0%	
740	The Times	1	2.80	0.00	0.00	2.80	100%	
741	Times on saturday	1	3.50	0.00	0.00	3.50	100%	
742	Times saturday	1	3.50	0.00	0.00	3.50	100%	
743	Traybbake	1	2.00	0.00	0.00	2.00	100%	
744	Trevarthen bacon	1	2.69	0.00	2.18	0.51	19%	
745	Trevarthen meat Cornish hogs pudding	1	3.28	0.00	2.66	0.62	19%	
746	Trevarthen meat hogs pud	1	3.04	0.00	2.46	0.58	19%	
747	Trevarthen meat rindless back bacon	1	3.25	0.00	2.63	0.62	19%	
748	Trevarthen meat saucegages	1	4.00	0.00	3.24	0.76	19%	
749	Trevarthen meat sausage	1	3.84	0.00	3.11	0.73	19%	
750	Trevarthen meat turke	1	2.90	0.00	2.35	0.55	19%	
751	Trevarthen meat turkey	1	2.73	0.00	2.21	0.52	19%	
752	Trevarthen meat. Back back	1	2.83	0.00	2.29	0.54	19%	
753	Trevarthen meat. Hogs pud	1	2.99	0.00	2.42	0.57	19%	
754	Trevarthen meatc	1	2.36	0.00	1.91	0.45	19%	
755	Trevarthen meatfornish hogs pudding	1	3.14	0.00	2.54	0.60	19%	
756	Trevarthen meatpork sausage	1	3.94	0.00	3.19	0.75	19%	
757	Trevarthen meatsauceages	1	3.92	0.00	3.18	0.74	19%	
758	Trevarthen meatsauceages	1	3.98	0.00	3.22	0.76	19%	
759	Truffles	1	3.50	0.00	0.00	3.50	100%	
760	Vinegar	1	1.55	0.00	0.00	1.55	100%	
761	West britain	1	2.30	0.00	0.00	2.30	100%	
762	West brito	1	2.30	0.00	0.00	2.30	100%	
763	West briton	1	2.30	0.00	0.00	2.30	100%	
764	Westbritain	1	2.30	0.00	0.00	2.30	100%	
765	Westbriton	1	2.30	0.00	0.00	2.30	100%	
766	Whole oats	1	-1.39	0.00	0.00	-1.39	100%	
767	Wrigleys extra ice spearmint	1	0.65	0.00	0.00	0.65	100%	
768	Xmas paper	1	1.00	0.00	0.00	1.00	100%	
769	Yoghurt fat free	1	0.55	0.00	0.00	0.55	100%	
770	BENS TIKKA MASALA 450G X 6	0	0.00	0.00	0.00	0.00	n/a	
771	PM 1.25 MONSTER MUNCH PICKLED ONION 7;	0	0.00	0.00	0.00	0.00	n/a	
772	PM 9P WISPA X 48	0	0.00	0.00	0.44	-0.44	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	Total Sales Inc		Total	Total Costs	Margin £	Margin %
		Qty	VAT	Discount	INC VAT		
1	Tray Bake	114	218.00	10.00	72.96	145.04	67%
2	Large Fresh Eggs x6	114	227.00	1.00	119.70	107.30	47%
3	Potatoes - bag	53	96.20	1.85	0.00	96.20	100%
4	Trevarthen meat	179	486.90	8.28	394.39	92.51	19%
5	Green Semi-skim Milk 2L	177	389.40	0.00	307.89	81.51	21%
6	CANTI PROSECCO 75CL X 6	32	325.08	0.00	268.60	56.48	17%
7	Medium Free Range Eggs x6	71	141.00	1.00	88.75	52.25	37%
8	Green Semi-skim Milk 1L	126	151.20	0.00	107.10	44.10	29%
9	PM ♦6.25 STELLA ARTOIS 440ml 4PK X 6	25	156.25	0.00	119.95	36.30	23%
10	Blue Whole Milk 2L	69	151.80	0.00	120.51	31.29	21%
11	Leeks	56	67.50	2.50	39.20	28.30	42%
12	Donated pie	6	27.50	0.00	0.00	27.50	100%
13	Golden Virginia yellow	7	147.70	0.00	123.77	23.93	16%
14	Firelighters	35	43.75	0.00	20.35	23.40	53%
15	CADBURYS MINI EGGS	29	54.36	0.00	31.64	22.72	42%
16	Latte	15	30.00	0.00	9.38	20.63	69%
17	Blue Whole Milk 1L	56	67.20	0.00	47.60	19.60	29%
18	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	7	41.93	0.00	22.68	19.25	46%
19	Cappuccino	15	28.00	2.00	9.38	18.63	67%
20	Gordons	1	16.29	0.00	0.00	16.29	100%
21	Cadbury creme egg	43	37.38	0.89	21.16	16.22	43%
22	AMSTEL LAGER 4PK X 440ML X 6	13	77.35	0.00	62.01	15.34	20%
23	HARDYS V R PINOT GRIGIO 75CLx6	11	76.89	0.00	62.02	14.87	19%
24	TRIBUTE 500ML*BOTTLES* x 12	32	72.00	0.00	57.57	14.43	20%
25	CASILLERO MERLOT 75CL X 6	8	70.00	0.00	55.60	14.40	21%
26	LAMBERT & BUTLER K/S ORIGINAL SILVER 20	4	53.80	0.00	40.44	13.36	25%
27	TATE & LYLE GRANULATED SUGAR 1KG x15	15	29.85	0.00	16.49	13.36	45%
28	Blakes Almond and Cherry	15	65.85	0.00	52.65	13.20	20%
29	Blakes Rich Slab Cake	14	61.46	0.00	49.14	12.32	20%
30	Bovril	3	12.00	0.00	0.00	12.00	100%
31	Cathedral mature cheddar	13	42.77	0.00	30.96	11.81	28%
32	*SINGLES*PRINCE CONSORT VODKA 70CL X 1	7	99.33	0.00	87.64	11.69	12%
33	Americano	7	14.00	0.00	2.50	11.50	82%
34	Pilgrims Choice Mature Cheddar	3	10.95	0.00	0.00	10.95	100%
35	COKE CANS 330MLS X 24	45	38.25	0.00	27.65	10.60	28%
36	Donated pasty	3	10.50	0.00	0.00	10.50	100%
37	PM ♦1.15 SWIZZELS SQUASHIES DRUMSTICKS 1	31	35.65	0.00	25.42	10.23	29%
38	Meadow Churn Salted butter 250g	23	48.07	0.00	37.95	10.12	21%
39	Carrots/Parsnips	128	24.60	1.00	15.04	9.56	39%
40	Baker Street Burger Buns	5	10.95	0.00	1.44	9.51	87%
493	Swizzles Fruity Pops	1	0.20	0.00	0.00	0.20	100%
494	TARKA *SPARKLING* 500ML X 24 100% RECYC	1	0.45	0.00	0.29	0.16	36%
495	Small kiwi	1	0.15	0.00	0.00	0.15	100%
496	Plastic bag	1	0.10	0.00	0.00	0.10	100%
497	OAT MILK 1 litre x 6	3	4.77	0.00	4.67	0.10	2%
498	The Sunday Times	25	100.00	0.00	100.00	0.00	0%
499	The Telegraph on Saturday	15	60.00	0.00	60.00	0.00	0%
500	The Daily Telegraph	18	54.00	0.00	54.00	0.00	0%
501	The Daily Mail	53	53.00	0.00	53.00	0.00	0%
502	The Times	18	50.40	0.00	50.40	0.00	0%
503	The West Briton	19	45.90	0.00	45.90	0.00	0%
504	The Mail on Saturday	27	40.00	0.00	40.00	0.00	0%
505	The Mail on Sunday	16	33.20	0.00	33.20	0.00	0%
506	Book of 8 stamps - 2nd Class	5	30.00	0.00	30.00	0.00	0%
507	The Sunday Telegraph	9	27.00	0.00	27.00	0.00	0%
508	The Times on Saturday	7	24.50	0.00	24.50	0.00	0%
509	The Guardian	3	8.40	0.00	8.40	0.00	0%
510	The Falmouth Packet	6	6.60	0.00	6.60	0.00	0%
511	The Gaurdian on Saturday	1	3.80	0.00	3.80	0.00	0%
512	The Sun on Sunday	1	1.00	0.00	1.00	0.00	0%
513	BEEFSTEAK CLUB MALBEC ROSE 75cl x 6	0	0.00	0.00	0.00	0.00	n/a
514	BENS TIKKA MASALA 450G X 6	0	0.00	0.00	0.00	0.00	n/a
515	Cucumber	0	0.00	0.00	0.00	0.00	n/a
516	Luxury Cup Cake	0	0.00	0.00	0.00	0.00	n/a

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

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

Rank	Name	Total Sales Inc		Total	Total Costs		Margin £	Margin %
		Qty	VAT	Discount	INC VAT			
1	Trevarthen meat	179	486.90	8.28	394.39	92.51	19%	
2	Green Semi-skim Milk 2L	177	389.40	0.00	307.89	81.51	21%	
3	CANTI PROSECCO 75CL X 6	32	325.08	0.00	268.60	56.48	17%	
4	Large Fresh Eggs x6	114	227.00	1.00	119.70	107.30	47%	
5	Tray Bake	114	218.00	10.00	72.96	145.04	67%	
6	PM ♦6.25 STELLA ARTOIS 440ml 4PK X 6	25	156.25	0.00	119.95	36.30	23%	
7	Blue Whole Milk 2L	69	151.80	0.00	120.51	31.29	21%	
8	Green Semi-skim Milk 1L	126	151.20	0.00	107.10	44.10	29%	
9	Golden Virginia yellow	7	147.70	0.00	123.77	23.93	16%	
10	Medium Free Range Eggs x6	71	141.00	1.00	88.75	52.25	37%	
11	Lambert & Butler	10	134.50	0.00	127.67	6.83	5%	
12	The Sunday Times	25	100.00	0.00	100.00	0.00	0%	
13	*SINGLES*PRINCE CONSORT VODKA 70CL X 1	7	99.33	0.00	87.64	11.69	12%	
14	Potatoes - bag	53	96.20	1.85	0.00	96.20	100%	
15	Blakes White large	44	83.98	19.42	82.72	1.26	2%	
16	AMSTEL LAGER 4PK X 440ML X 6	13	77.35	0.00	62.01	15.34	20%	
17	HARDYS V R PINOT GRIGIO 75CLx6	11	76.89	0.00	62.02	14.87	19%	
18	CUTTERS CHOICE EXTRA FINE 30G X 5	4	75.80	0.00	69.26	6.54	9%	
19	TRIBUTE 500ML*BOTTLES* x 12	32	72.00	0.00	57.57	14.43	20%	
20	CASILLERO MERLOT 75CL X 6	8	70.00	0.00	55.60	14.40	21%	
21	Golden Virginia 30g x5	3	68.40	0.00	63.50	4.90	7%	
22	Leeks	56	67.50	2.50	39.20	28.30	42%	
23	Blue Whole Milk 1L	56	67.20	0.00	47.60	19.60	29%	
24	Blakes Malted Small	47	65.90	7.89	59.22	6.68	10%	
25	Blakes Almond and Cherry	15	65.85	0.00	52.65	13.20	20%	
26	Blakes Rich Slab Cake	14	61.46	0.00	49.14	12.32	20%	
27	MARLBORO GOLD 20	4	60.20	0.00	56.57	3.63	6%	
28	The Telegraph on Saturday	15	60.00	0.00	60.00	0.00	0%	
29	PM ♦2.99 ANDREX TOILET ROLLS 4PK X 6	19	56.81	0.00	49.59	7.22	13%	
30	CADBURY'S MINI EGGS	29	54.36	0.00	31.64	22.72	42%	
31	The Daily Telegraph	18	54.00	0.00	54.00	0.00	0%	
32	LAMBERT & BUTLER K/S ORIGINAL SILVER 20	4	53.80	0.00	40.44	13.36	25%	
33	The Daily Mail	53	53.00	0.00	53.00	0.00	0%	
34	Blakes Wholemeal small	42	52.68	11.16	51.24	1.44	3%	
35	The Times	18	50.40	0.00	50.40	0.00	0%	
36	Blakes Large Wholemeal	26	50.16	11.98	49.71	0.45	1%	
37	Blakes 4 saffron buns	21	48.99	2.46	41.16	7.83	16%	
38	Sapuri pinot grigio	7	48.93	0.00	39.48	9.45	19%	
39	Meadow Churn Salted butter 250g	23	48.07	0.00	37.95	10.12	21%	
40	Roddas Cornish Butter	16	47.84	0.00	39.52	8.32	17%	
493	ESSENTIAL FOIL 300mm x 5m x 12	1	1.29	0.00	0.84	0.45	35%	
494	Finger Rolls pack	1	1.29	0.00	0.95	0.34	26%	
495	SWING BIN LINERS (FRAG FREE) 20s x20 50	1	1.29	0.00	0.89	0.41	31%	
496	GALAXY MINSTRELS TREAT BAG	2	1.25	1.25	1.98	-0.73	-58%	
497	Celery	1	1.25	0.00	0.00	1.25	100%	
498	Panasonic Zinc *AA* 4	1	1.25	0.00	0.64	0.61	49%	
499	Panasonic Zinc*AAA*	1	1.25	0.00	0.74	0.51	41%	
500	CAKE CASES WHITE 75S X 12	1	1.19	0.00	0.81	0.38	32%	
501	Jacks Mixed Vegetables	1	1.19	0.00	0.77	0.42	35%	
502	PM ♦1.19 FELIX GOODIE BAG MIXED 60g x 8	1	1.19	0.00	0.87	0.32	27%	
503	BORWICKS BICARB SODA 100G X 12	2	1.18	0.00	0.88	0.30	25%	
504	COLGATE TOOTHBRUSH TWISTER X 12	1	1.09	0.00	0.77	0.32	29%	
505	Mtraybakeisc Bread (ad hoc)	1	1.00	0.00	0.00	1.00	100%	
506	The Sun on Sunday	1	1.00	0.00	1.00	0.00	0%	
507	Triple Choc Brownie Slice	1	1.00	0.00	0.71	0.29	29%	
508	QUEST WATERPROOF PLASTERS	1	0.85	0.00	0.59	0.26	31%	
509	Cupcake	2	0.75	0.00	0.00	0.75	100%	
510	7up	1	0.75	0.00	0.00	0.75	100%	
511	Parsley	1	0.75	0.00	0.00	0.75	100%	
512	Choc pud	1	0.69	0.00	0.00	0.69	100%	
513	PM55P POLO MINTS	1	0.66	0.00	0.42	0.24	36%	
514	Spring onions	1	0.60	0.00	0.00	0.60	100%	
515	Yoghurt fat free	1	0.55	0.00	0.00	0.55	100%	
516	TARKA *SPARKLING* 500ML X 24 100% RECYC	1	0.45	0.00	0.29	0.16	36%	
517	Ccupcake	1	0.25	0.00	0.00	0.25	100%	
518	isccupcake Bread (ad hoc)	1	0.25	0.00	0.00	0.25	100%	
519	Misc Bcakeread (ad hoc)	1	0.25	0.00	0.00	0.25	100%	
520	Misc Bread (ad hoc)cup cake	1	0.25	0.00	0.00	0.25	100%	
521	Swizzles Fruity Pops	1	0.20	0.00	0.00	0.20	100%	
522	Small kiwi	1	0.15	0.00	0.00	0.15	100%	
523	Plastic bag	1	0.10	0.00	0.00	0.10	100%	
524	Staff Americano	19	0.00	0.00	5.78	-5.78	n/a	
525	Staff Cappuccino	12	0.00	0.00	7.08	-7.08	n/a	
526	Staff Latte	10	0.00	0.00	6.04	-6.04	n/a	
527	Staff Hot Chocolate	1	0.00	0.00	0.15	-0.15	n/a	
528	BEEFSTEAK CLUB MALBEC ROSE 75cl x 6	0	0.00	0.00	0.00	0.00	n/a	
529	BENS TIKKA MASALA 450G X 6	0	0.00	0.00	0.00	0.00	n/a	
530	Cucumber	0	0.00	0.00	0.00	0.00	n/a	
531	Luxury Cup Cake	0	0.00	0.00	0.00	0.00	n/a	
532		0	0.00	0.00	0.00	0.00	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	Total Sales Inc			Total		Total Costs	
		Qty	VAT	Discount	INC	VAT	Margin £	Margin %
1	Trevarthen meat	179	486.90	8.28	394.39	92.51	19%	
2	Green Semi-skim Milk 2L	177	389.40	0.00	307.89	81.51	21%	
3	Carrots/Parsnips	128	24.60	1.00	15.04	9.56	39%	
4	Green Semi-skim Milk 1L	126	151.20	0.00	107.10	44.10	29%	
5	Large Fresh Eggs x6	114	227.00	1.00	119.70	107.30	47%	
6	Tray Bake	114	218.00	10.00	72.96	145.04	67%	
7	Medium Free Range Eggs x6	71	141.00	1.00	88.75	52.25	37%	
8	Blue Whole Milk 2L	69	151.80	0.00	120.51	31.29	21%	
9	PM 25P FREDDO ORIGINAL X 60	69	17.25	0.00	14.20	3.05	18%	
10	Blue Whole Milk 1L	56	67.20	0.00	47.60	19.60	29%	
11	Leeks	56	67.50	2.50	39.20	28.30	42%	
12	Potatoes - bag	53	96.20	1.85	0.00	96.20	100%	
13	The Daily Mail	53	53.00	0.00	53.00	0.00	0%	
14	Green Semi-skim Milk 568ml	52	37.50	1.50	32.35	5.15	14%	
15	Blakes Malted Small	47	65.90	7.89	59.22	6.68	10%	
16	COKE CANS 330MLS X 24	45	38.25	0.00	27.65	10.60	28%	
17	Green Apples	45	22.50	0.00	17.62	4.88	22%	
18	Blakes White large	44	83.98	19.42	82.72	1.26	2%	
19	Cadbury creme egg	43	37.38	0.89	21.16	16.22	43%	
20	Blakes Wholemeal small	42	52.68	11.16	51.24	1.44	3%	
21	Cadburys Dairy Milk Duo	42	37.80	0.00	29.38	8.42	22%	
22	HAPPY HIPPO *HAZELNUT* X 28	41	22.75	0.00	15.65	7.10	31%	
23	WHISKAS TUNA IN JELLY POUCHES 85g x 28	37	18.13	0.00	15.84	2.29	13%	
24	Blakes White small	35	38.65	13.85	42.00	-3.35	-9%	
25	Firelighters	35	43.75	0.00	20.35	23.40	53%	
26	CANTI PROSECCO 75CL X 6	32	325.08	0.00	268.60	56.48	17%	
27	TRIBUTE 500ML*BOTTLES* x 12	32	72.00	0.00	57.57	14.43	20%	
28	PM ♦1.15 SWIZZELS SQUASHIES DRUMSTICKS 1	31	35.65	0.00	25.42	10.23	29%	
29	PM 70P MARS STD 51g X 48	31	21.70	0.00	17.43	4.27	20%	
30	Blue Whole Milk 568ml	29	18.00	3.75	18.55	-0.55	-3%	
31	CADBURYS MINI EGGS	29	54.36	0.00	31.64	22.72	42%	
32	TUNNOCKS CARAMEL WAFER 4PKx20	29	29.75	0.00	23.82	5.93	20%	
33	The Mail on Saturday	27	40.00	0.00	40.00	0.00	0%	
34	Blakes Large Wholemeal	26	50.16	11.98	49.71	0.45	1%	
35	PM ♦6.25 STELLA ARTOIS 440ml 4PK X 6	25	156.25	0.00	119.95	36.30	23%	
36	The Sunday Times	25	100.00	0.00	100.00	0.00	0%	
37	Broccoli	24	32.25	3.75	26.16	6.09	19%	
38	PM ♦1.25 CHEETOS TWISTED FLAMIN HOT 65G	24	30.00	0.00	24.67	5.33	18%	
39	PM 75P COKE *ZERO* CANS 330ML X 24	24	18.00	0.00	10.07	7.93	44%	
40	Loose Mushrooms large	23	15.75	1.50	6.34	9.41	60%	
493	PM ♦6.50 HEINEKEN 4PK X 440ML X 6	1	6.50	0.00	5.04	1.46	22%	
494	PM55P POLO MINTS	1	0.66	0.00	0.42	0.24	36%	
495	PRINCE CONSORT LONDON GIN 35CL X 6	1	8.50	0.00	7.52	0.98	12%	
496	Pringles original	1	2.75	0.00	2.10	0.65	24%	
497	Quality Street	1	3.99	0.00	2.77	1.22	31%	
498	QUEST WATERPROOF PLASTERS	1	0.85	0.00	0.59	0.26	31%	
499	Robertsons mincemeat	1	3.05	0.00	2.48	0.57	19%	
500	SAXA TABLE SALT 70G POTx12	1	1.39	0.00	1.08	0.31	22%	
501	Schweppes slimline tonic	1	2.65	0.00	1.88	0.77	29%	
502	SCHWEPES TONIC WATER 1LTR X 6	1	2.40	0.00	1.88	0.52	22%	
503	Small kiwi	1	0.15	0.00	0.00	0.15	100%	
504	Spring onions	1	0.60	0.00	0.00	0.60	100%	
505	Staff Hot Chocolate	1	0.00	0.00	0.15	-0.15	n/a	
506	Steak pie	1	3.50	0.00	0.00	3.50	100%	
507	Stella 4 pack	1	5.29	0.00	4.55	0.74	14%	
508	SURE DEO SPRAY FOR WOMEN **BRIGHT** 150	1	1.75	0.00	1.27	0.48	27%	
509	SWING BIN LINERS (FRAG FREE) 20s x20 50	1	1.29	0.00	0.89	0.41	31%	
510	Swizzles Fruity Pops	1	0.20	0.00	0.00	0.20	100%	
511	TARKA *SPARKLING* 500ML X 24 100% RECYC	1	0.45	0.00	0.29	0.16	36%	
512	TATE & LYLE GOLDEN SYRUP 454g X 12	1	2.09	0.00	1.53	0.56	27%	
513	Tate&Lyle cane icing sugar 500g	1	1.65	0.00	1.21	0.44	27%	
514	THATCHERS GOLD *CANS* 500ML 4PKx6	1	5.75	0.00	4.60	1.15	20%	
515	The Gaurdian on Saturday	1	3.80	0.00	3.80	0.00	0%	
516	The Sun on Sunday	1	1.00	0.00	1.00	0.00	0%	
517	TIPTREE ORANGE MARMALADE 340g x 6	1	2.59	0.00	2.10	0.49	19%	
518	TIPTREE RASPBERRY SEEDLESS CONSERVE 340g	1	3.49	0.00	2.83	0.66	19%	
519	Traybbake	1	2.00	0.00	0.00	2.00	100%	
520	Trevarthen meatham	1	2.43	0.00	1.97	0.46	19%	
521	Trevarthen meatpork sausage	1	3.94	0.00	3.19	0.75	19%	
522	Triple Choc Brownie Slice	1	1.00	0.00	0.71	0.29	29%	
523	TWININGS LEMON/GING.TEA 20sx4	1	2.85	0.00	2.25	0.60	21%	
524	VERSARE/SUPRI PINOT GRIGIO INZOLIA 70CLS	1	6.99	0.00	5.65	1.34	19%	
525	W/E hot drink+cake	1	3.00	0.00	1.45	1.55	52%	
526	Whiskas kitten chicken	1	1.96	0.00	1.56	0.40	20%	
527	Whole oats	1	-1.39	0.00	0.00	-1.39	100%	
528	Yoghurt fat free	1	0.55	0.00	0.00	0.55	100%	
529	BEEFSTEAK CLUB MALBEC ROSE 75cl x 6	0	0.00	0.00	0.00	0.00	n/a	
530	BENS TIKKA MASALA 450G X 6	0	0.00	0.00	0.00	0.00	n/a	
531	Cucumber	0	0.00	0.00	0.00	0.00	n/a	
532	Luxury Cup Cake	0	0.00	0.00	0.00	0.00	n/a	