

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

From 18/06/2024 to 31/03/2025

OPERATING MONTH 10



NOTES TO PCS REPORTS (all data excludes VAT, unless mentioned specifically)

Interpretation of results

The headline result is a monthly sales total of £8.8k and a gross profit of £2.2k - 25% (or YTD £81.8k and £17.3k - 21% respectively)

This is an extra £1k of sales versus February and the first month where we exceeded sales from the comparable month one year earlier (although cumulatively over the five months November to March, we're still down by 8%)

Other noteworthy points:

- High wastage rates on Bon Appetite 4% and Bookers 5.6% products in the month
- Very little wastage recorded for Gainsmore (Warburton) due to a temporary agreement with the supplier - problem likely to return

Overheads at £400 for the month below the £570 average due to the absence of insurance, gifts, donations and telephone charges in March
The additional sales and lower than average overheads meant that operating profit of £1.8k exceeded the monthly average of £1.2k

Cash increased by £2.0k to £54.1k in line with the operating results and a small beneficial working capital movement

Warburton invoices

No credit notes yet received for latest returns period ending 21/4/25. Still struggling to sell minimum volumes, so need to review whole approach

Cash

No further progress made in identifying the source of cash discrepancies, however the proposal to remove cash altogether will solve the problem

EPOS data quality

	month	ytd
Worse than average data quality in the month with the failure rate (sale item not matched with EPOS) currently standing at 1 in:	162	170
(representing a combination of scanning, set-up and operator errors)		

Inconsistences 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

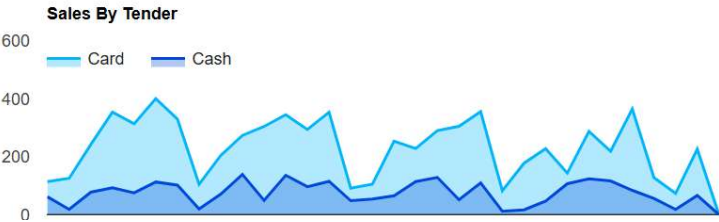
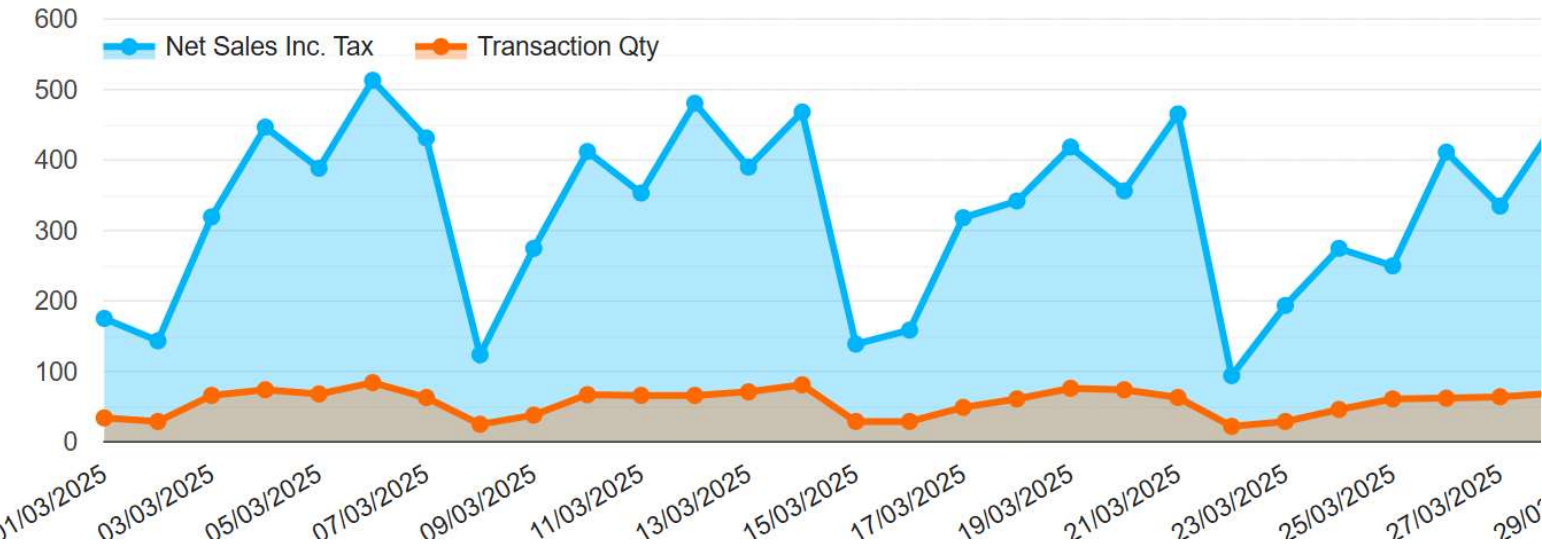
Stock takes will remove such problems by - generally - transferring value from stock to COGS (and thus reducing margins)

General stock takes completed on:	03/11/2023	
	07/07/2024	
Specific stock takes completed on:	12/11/2023	Takeaway Hot Drinks
	18/11/2023	Newspapers
	20/11/2023	Eggs
	22/11/2023	Trevarthen
	23/11/2023	Spirits
	25/11/2023	Vapes
	12/01/2024	Tremletts
	30/04/2024	Tremletts
	30/04/2024	Roddas
	30/04/2024	Trevarthen
	30/04/2024	Blakes
	31/05/2024	Tremletts
	31/05/2024	Bon Appetit

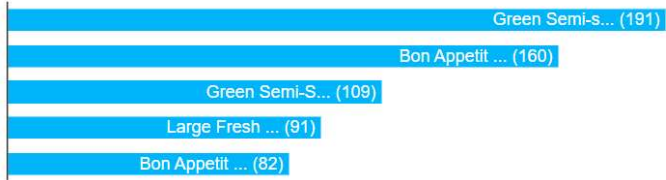
PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS
From 01/3/2025 to 31/03/2025



HIGH LEVEL SALES ANALYSIS (source: EPOS)



Best Sellers



Green semi-skim 2l = 191
Green semi-skim 1l = 109
BA £3 pie slice = 82
BA £2.30 cake slice = 160
Large fresh eggs = 91

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 18/06/2024 to 31/03/2025

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 Chilled Products	8 Fresh Produce	9 Tobacco and Vapes	10 Frozen Products	11 Household	12 Tea&Coffee takeaway
Turnover												
Sales	13,198	12,045	9,651	9,851	8,647	3,701	6,663	3,104	5,577	2,150	2,647	675
Other revenue	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	13,198	12,045	9,651	9,851	8,647	3,701	6,663	3,104	5,577	2,150	2,647	675
Cost of Sales												
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	8,199	8,575	6,909	7,448	6,320	2,400	5,384	1,854	4,821	1,453	1,885	259
Stock wastage	663	187	83	82	102	53	145	229	2	1	96	1
Total Cost of Sales	8,862	8,762	6,993	7,530	6,423	2,453	5,530	2,083	4,823	1,454	1,981	260
Gross Profit	4,336	3,283	2,659	2,322	2,224	1,248	1,134	1,021	754	696	666	416
Gross Margin	33%	27%	28%	24%	26%	34%	17%	33%	14%	32%	25%	62%
Wastage	5.0%	1.6%	0.9%	0.8%	1.2%	1.4%	2.2%	7.4%	0.0%	0.0%	3.6%	0.2%
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
Depreciation Expense	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
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
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
Shareholder & Volunteer meetings	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	6
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	178
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	184
Operating Profit	4,336	3,283	2,659	2,322	2,224	1,248	1,134	1,021	754	696	666	231
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	4,336	3,283	2,659	2,322	2,224	1,248	1,134	1,021	754	696	666	231
Profit after Taxation	4,336	3,283	2,659	2,322	2,224	1,248	1,134	1,021	754	696	666	231

PERRANWELL COMMUNITY STORES



Account	13 Stationery	14 Pet Food etc	15 Toiletries and Beauty	16 Newspapers	17 Unassigned	Total
Turnover						
Sales	1,519	1,012	509	630	182	81,763
Other revenue	0	0	0	0	0	0
Total Turnover	1,519	1,012	509	630	182	81,763
Cost of Sales						
Card Transaction fees	0	0	0	0	1,018	1,018
Cost of Goods Sold	1,154	807	349	630	1,221	59,668
Stock wastage	1	1	2	484	1,655	3,789
Total Cost of Sales	1,154	808	351	1,114	3,894	64,474
Gross Profit	365	204	158	(484)	(3,712)	17,289
Gross Margin	24%	20%	31%	-77%		21%
Wastage	0.0%	0.1%	0.4%	76.9%		4.6%
Administrative Costs						
Accounting S/W fees	0	0	0	0	660	660
Advertising & Marketing	0	0	0	0	24	24
Bank Fees	0	0	0	0	80	80
Charitable Donations	0	0	0	0	608	608
Depreciation Expense	0	0	0	0	376	376
Gifts for volunteers	0	0	0	0	179	179
Insurance	0	0	0	0	157	157
IT Software and Consumables	0	0	0	0	887	887
Legal Expenses	0	0	0	0	34	34
Light, Power, Heating	0	0	0	0	943	943
Miscellaneous equipment uncapitalised	0	0	0	0	149	149
Operating Lease Payments	0	0	0	0	170	170
Postage, Freight & Courier	0	0	0	0	143	143
Printing & Stationery	0	0	0	0	264	264
Prize draws for shareholders	0	0	0	0	350	350
Professional fees	0	0	0	0	310	310
Shareholder & Volunteer meetings	0	0	0	0	24	24
Shop consumables	0	0	0	0	53	59
Staff consumption	0	0	0	0	3	181
Telephone & Internet	0	0	0	0	123	123
Total Administrative Costs	0	0	0	0	5,536	5,720
Operating Profit	365	204	158	(484)	(9,248)	11,569
Other Income						
Donations	0	0	0	0	0	0
Total Other Income	0	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	365	204	158	(484)	(9,248)	11,569
Profit after Taxation	365	204	158	(484)	(9,248)	11,569



Account	1 Youngs	2 Suzy Stebbing	3 Roddas	4 Bookers Colin Carters	5	6 Blakes	7 Trevarthen	8 Local Donor	9 Unknown	10 B&M	11 Pryors	12 Kneebone	13 GC Produce	14 Gainsmore	15 JJ & GDC Leach	16 Tremletts	17 Unassigned	Total
Turnover																		
Sales	40,397	4,909	8,663	7,222	2,810	4,607	5,346	821	1,862	675	335	778	490	1,712	404	630	101	81,763
Other revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	40,397	4,909	8,663	7,222	2,810	4,607	5,346	821	1,862	675	335	778	490	1,712	404	630	101	81,763
Cost of Sales																		
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,018	1,018
Cost of Goods Sold	30,968	2,449	6,341	5,006	1,595	3,517	4,420	2	1,358	180	49	549	284	1,395	334	630	591	59,668
Stock wastage	466	125	102	387	1	213	88	0	1	1	1	22	32	203	6	484	1,655	3,789
Total Cost of Sales	31,434	2,574	6,443	5,394	1,597	3,730	4,508	2	1,359	182	50	571	316	1,598	340	1,114	3,264	64,474
Gross Profit	8,964	2,336	2,220	1,828	1,213	877	838	819	503	494	285	207	175	114	64	(484)	(3,163)	17,289
Gross Margin	22%	48%	26%	25%	43%	19%	16%	100%	27%	73%	85%	27%	36%	7%	16%	-77%		21%
Wastage	1.2%	2.5%	1.2%	5.4%	0.1%	4.6%	1.6%	0.0%	0.0%	0.2%	0.2%	2.9%	6.5%	11.9%	1.5%	76.9%		4.6%
Administrative Costs																		
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	660	660
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	80	80
Charitable Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	608	608
Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	376	376
Gifts for volunteers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	179	179
Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	157	157
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	887	887
Legal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34	34
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	943	943
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	149	149
Operating Lease Payments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	170	170
Postage, Freight & Courier	143	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	143
Printing & Stationery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	264	264
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
Shareholder & Volunteer meetings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24	24
Shop consumables	0	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0	53	59
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	181	181
Telephone & Internet	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123	123
Total Administrative Costs	143	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0	5,571	5,720
Operating Profit	8,821	2,336	2,220	1,828	1,213	877	838	819	503	488	285	207	175	114	64	(484)	(8,734)	11,569
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	8,821	2,336	2,220	1,828	1,213	877	838	819	503	488	285	207	175	114	64	(484)	(8,734)	11,569
Profit after Taxation	8,821	2,336	2,220	1,828	1,213	877	838	819	503	488	285	207	175	114	64	(484)	(8,734)	11,569

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 01/3/2025 to 31/03/2025

CURRENT MONTH ONLY

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

Account	1 Bakery and Bread	2 Groceries	3 Confectionery and Snacks	4 Dairy	5 Beers, Wines, Spirits	6 Chilled Products	7 Soft Drinks	8 Household	9 Tobacco and Vapes	10 Fresh Produce	11 Tea&Coffee takeaway
Turnover											
Sales	1,643	1,383	1,151	980	1,056	680	375	301	518	275	65
Other revenue	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	1,643	1,383	1,151	980	1,056	680	375	301	518	275	65
<i>Share of total sales</i>	<i>19%</i>	<i>16%</i>	<i>13%</i>	<i>11%</i>	<i>12%</i>	<i>8%</i>	<i>4%</i>	<i>3%</i>	<i>6%</i>	<i>3%</i>	<i>1%</i>
Cost of Sales											
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	955	979	852	716	841	550	253	220	465	197	25
Stock wastage	37	9	9	6	1	7	1	12	0	29	0
Total Cost of Sales	992	988	860	722	842	557	254	231	465	226	25
Gross Profit	651	395	291	258	214	124	121	70	53	50	40
<i>Gross Margin</i>	<i>40%</i>	<i>29%</i>	<i>25%</i>	<i>26%</i>	<i>20%</i>	<i>18%</i>	<i>32%</i>	<i>23%</i>	<i>10%</i>	<i>18%</i>	<i>62%</i>
<i>Wastage</i>	<i>2.3%</i>	<i>0.6%</i>	<i>0.8%</i>	<i>0.6%</i>	<i>0.1%</i>	<i>1.0%</i>	<i>0.2%</i>	<i>3.9%</i>	<i>0.0%</i>	<i>10.4%</i>	<i>0.0%</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
Depreciation Expense	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
Legal Expenses	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
Shop consumables	0	0	0	0	0	0	0	0	0	0	6
Staff consumption	0	0	0	0	0	0	0	0	0	0	8
Total Administrative Costs	0	0	0	0	0	0	0	0	0	0	14
Operating Profit	651	395	291	258	214	124	121	70	53	50	26
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	651	395	291	258	214	124	121	70	53	50	26
Profit after Taxation	651	395	291	258	214	124	121	70	53	50	26

PERRANWELL COMMUNITY STORES



Account	12 Frozen Products	13 Pet Food etc	14 Toiletries and Beauty	15 Stationery	16 Unassigned	Total
Turnover						
Sales	118	133	58	74	2	8,813
Other revenue	0	0	0	0	0	0
Total Turnover	118	133	58	74	2	8,813
<i>Share of total sales</i>	<i>1%</i>	<i>2%</i>	<i>1%</i>	<i>1%</i>	<i>0%</i>	<i>100%</i>
Cost of Sales						
Card Transaction fees	0	0	0	0	83	83
Cost of Goods Sold	89	105	42	59	0	6,348
Stock wastage	0	1	0	0	100	211
Total Cost of Sales	89	106	42	59	183	6,641
Gross Profit	29	27	16	14	(181)	2,172
<i>Gross Margin</i>	<i>24%</i>	<i>20%</i>	<i>28%</i>	<i>20%</i>		<i>25%</i>
<i>Wastage</i>	<i>0.0%</i>	<i>0.6%</i>	<i>0.0%</i>	<i>0.0%</i>		<i>2.4%</i>
Administrative Costs						
Accounting S/W fees	0	0	0	0	67	67
Bank Fees	0	0	0	0	11	11
Depreciation Expense	0	0	0	0	41	41
IT Software and Consumables	0	0	0	0	91	91
Legal Expenses	0	0	0	0	34	34
Light, Power, Heating	0	0	0	0	100	100
Miscellaneous equipment uncapitalised	0	0	0	0	22	22
Postage, Freight & Courier	0	0	0	0	14	14
Shop consumables	0	0	0	0	13	18
Staff consumption	0	0	0	0	0	8
Total Administrative Costs	0	0	0	0	392	406
Operating Profit	29	27	16	14	(573)	1,766
Other Income						
Donations	0	0	0	0	0	0
Total Other Income	0	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	29	27	16	14	(573)	1,766
Profit after Taxation	29	27	16	14	(573)	1,766



Account	Youngs	Suzu Stebbing	Roddas	Colin Carters	Local Donor	Bookers	Blakes	Trevarthen	Gainsmore	B&M	Pryors	Unknown	Kneebone	JJ & GDC Leach	GC Produce	Unassigned	Total
Turnover																	
Sales	4,372	723	980	338	133	615	399	532	385	65	59	103	53	46	8	2	8,813
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	4,372	723	980	338	133	615	399	532	385	65	59	103	53	46	8	2	8,813
Cost of Sales																	
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83	83
Cost of Goods Sold	3,369	348	716	193	0	471	296	438	309	17	23	82	40	36	2	8	6,348
Stock wastage	30	29	6	1	0	34	0	6	2	0	0	0	2	0	0	100	211
Total Cost of Sales	3,400	376	722	194	0	506	296	444	311	17	23	82	42	36	2	191	6,641
Gross Profit	972	346	258	144	133	110	103	88	74	48	36	21	11	10	6	(189)	2,172
<i>Gross Margin</i>	<i>22%</i>	<i>48%</i>	<i>26%</i>	<i>43%</i>	<i>100%</i>	<i>18%</i>	<i>26%</i>	<i>16%</i>	<i>19%</i>	<i>74%</i>	<i>61%</i>	<i>21%</i>	<i>21%</i>	<i>22%</i>	<i>80%</i>		<i>25%</i>
<i>Wastage</i>	<i>0.7%</i>	<i>4.0%</i>	<i>0.6%</i>	<i>0.4%</i>	<i>0.0%</i>	<i>5.6%</i>	<i>0.0%</i>	<i>1.1%</i>	<i>0.6%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>3.0%</i>	<i>0.0%</i>	<i>0.0%</i>		<i>2.4%</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	11	11
Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41	41
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	91	91
Legal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34	34
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	22	22
Postage, Freight & Courier	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
Shop consumables	0	0	0	0	0	0	0	0	0	6	0	0	0	0	0	13	18
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	8
Total Administrative Costs	14	0	0	0	0	0	0	0	0	6	0	0	0	0	0	386	406
Operating Profit	958	346	258	144	133	110	103	88	74	42	36	21	11	10	6	(575)	1,766
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	958	346	258	144	133	110	103	88	74	42	36	21	11	10	6	(575)	1,766
Profit after Taxation	958	346	258	144	133	110	103	88	74	42	36	21	11	10	6	(575)	1,766

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

As at 31/03/2025

OPERATING MONTH

10



BALANCE SHEET

	This month	Last month	Change in month
<i>ASSETS</i>			
<i>CURRENT ASSETS</i>			
Cash and cash in transit	54,050	52,074	1,976
Stocks	7,850	7,282	567
Other	0	0	0
	61,899	59,356	2,543
<i>FIXED ASSETS</i>			
Equipment	1,041	1,082	-41
<i>CURRENT LIABILITIES</i>			
Accounts Payable	-5,197	-4,688	-509
Accruals	-1,697	-1,578	-118
VAT	-786	-678	-108
Other Creditors	-1,538	-1,538	0
	-9,218	-8,482	-736
NET CURRENT ASSETS	53,723	51,956	1,766
<i>SHAREHOLDERS FUNDS</i>			
Share capital	10,050	10,050	0
Donations	23,766	23,766	0
Retained earnings	19,906	18,140	1,766
TOTAL SHAREHOLDERS FUNDS	53,723	51,956	1,766

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)	
			Ex VAT		Ex VAT	VAT	Margin %
1	Batch of 50 PCS shares	53	2650.00	0.00	0.00	2650.00	100%
2	Green Semi-skim Milk 2L	1610	3640.77	2.83	2574.21	1066.56	29%
3	Trevarthen meat	1919	5314.87	110.33	4305.05	1009.83	19%
4	Bon Appetit - £2.30 Cake Slice	991	1878.78	103.22	930.60	948.18	50%
5	Large Fresh Eggs x6	815	1626.64	3.36	857.85	768.79	47%
6	Donated Cake / pastry LARGE	210	621.00	9.00	0.00	621.00	100%
7	Bon Appetit - Tray Bake	474	898.28	49.72	310.40	587.88	65%
8	Bon Appetit - £2.50 Cake Slice	624	1505.45	54.55	939.00	566.45	38%
9	Medium Free Range Eggs x6	587	1171.50	2.50	753.75	417.75	36%
10	Blue Whole Milk 2L	518	1163.63	9.67	823.62	340.01	29%
11	Green Semi-Skim Milk 1L	916	1124.23	2.47	795.10	329.13	29%
12	Blakes Cake-SLICE	353	663.00	43.00	364.65	298.35	45%
13	CANTI PROSECCO 75CL X 6	148	1255.94	0.67	974.33	281.61	22%
14	Potatoes - LARGE bag	158	272.92	27.22	39.20	233.72	86%
15	Previate Italian Sparkling Brut	94	620.03	45.58	418.35	201.68	33%
16	Bon Appetit - £3 Pie Slice	138	389.49	24.51	198.72	190.77	49%
17	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	71	370.94	0.00	191.70	179.24	48%
18	MARLBORO GOLD 20	109	1459.60	0.00	1284.57	175.04	12%
19	CALVET COTES DU RHONE 75CL	95	815.93	0.00	645.21	170.72	21%
20	Cathedral mature cheddar	188	611.93	6.59	447.93	164.00	27%
21	Book of 8 stamps - 2nd Class	84	571.20	0.00	420.00	151.20	26%
22	Meadow Churn Salted butter 250g	205	479.25	0.00	338.25	141.00	29%
23	Cards	118	133.48	0.00	0.00	133.48	100%
24	Latte	123	209.95	3.33	76.88	133.08	63%
25	Blue Whole Milk 1L	375	457.11	5.09	326.07	131.04	29%
26	Blakes 4 saffron buns	247	637.00	5.20	513.76	123.24	19%
27	Roddas Cornish Butter	180	572.65	3.71	449.54	123.11	21%
28	Lambert & Butler	103	1229.49	0.00	1106.49	123.01	10%
29	Americano	83	146.80	0.00	25.94	120.86	82%
30	SHOP CHRISTMAS CARD 24	243	364.50	0.00	244.00	120.50	33%
31	Donated Cake / pastry SMALL	109	108.20	0.80	0.00	108.20	100%
32	Cappuccino	89	157.86	0.00	55.63	102.24	65%
33	MCVITIES MILK CHOC DIGESTIVES	183	281.82	0.00	188.86	92.96	33%
34	COKE CANS 330MLS X 24	386	290.49	7.92	200.22	90.27	31%
35	ROWESFROZEN PASTIES STEAK	163	317.85	0.00	227.96	89.89	28%
36	CASILLERO CABERNET SAUVIGNON 75CL x 6	54	400.46	0.00	312.75	87.71	22%
37	Honey	13	87.40	0.00	0.00	87.40	100%
38	Double Cream 250ml	185	339.95	26.60	253.45	86.50	25%
39	Tea / Instant Coffee	68	88.75	1.25	2.38	86.37	97%
40	Thatchers Gold	77	378.07	0.00	294.99	83.08	22%
1046	Blakes Ginger Cake	2	3.50	3.50	5.60	-2.10	-60%
1047	The Mail on Sunday	28	58.80	0.00	60.90	-2.10	-4%
1048	LAKELAND DAIRY CREAM AEROSOL	9	29.93	14.98	32.27	-2.34	-8%
1049	Blakes Wholemeal small	104	132.74	35.74	135.20	-2.46	-2%
1050	Blue Stilton	6	7.47	7.47	9.99	-2.52	-34%
1051	BURTS SPICY BBQ LTD EDITION	29	11.11	10.40	13.76	-2.65	-24%
1052	Sunflower	16	5.16	10.00	7.98	-2.82	-55%
1053	*NON PM* HEINZ SALAD CREAM GLASS 285G X	4	5.58	5.58	8.56	-2.98	-53%
1054	PM 1.29 Chicken and mushroom slice	5	1.29	5.16	4.60	-3.31	-257%
1055	ESSENTIAL FOIL 300mm x 5m x 12	39	23.76	18.28	27.27	-3.51	-15%
1056	BENS CHILLI CARCARNE SAUCE 450G X 6	6	6.85	6.59	10.40	-3.55	-52%
1057	Fat free yoghurts	23	5.49	7.16	9.20	-3.71	-68%
1058	ATORA *VEG* SUET 200G X 12	5	7.47	7.48	11.25	-3.78	-51%
1059	Snax on the Go cheese & Onion sandwich	8	2.52	12.29	7.05	-4.53	-180%
1060	OAT MILK 1 litre x 6	30	45.30	2.40	49.87	-4.57	-10%
1061	PM DIET COKE 1075LTR	4	0.00	7.30	5.26	-5.26	n/a
1062	CORNISH LARDER ALE CHUTNEY WITH ST IVES	6	13.50	13.50	18.90	-5.40	-40%
1063	PM 1.25 MCVITIES NICE 250G X 12	59	56.90	16.85	62.53	-5.63	-10%
1064	FILBERTS BARBECUE ALMONDS 40g x 20	7	0.00	8.11	5.74	-5.74	n/a
1065	HELLMANS GARLIC & HERB SAUCE	8	8.75	11.25	15.18	-6.43	-74%
1066	THREE BEAN SALAD	6	3.08	9.22	9.90	-6.82	-221%
1067	Sweet Potatoes	112	19.44	8.56	26.66	-7.22	-37%
1068	HARRISONS BBQ SAUCE	8	0.70	10.50	8.40	-7.70	-1100%
1069	Warburtons GF Sourdough Bloomer	47	136.10	39.21	144.03	-7.93	-6%
1070	Blakes White small	115	138.40	45.60	147.20	-8.80	-6%
1071	BENS TIKKA MASALA 450G X 6	9	6.57	15.30	15.60	-9.03	-137%
1072	Paloma kitchen roll	122	142.49	69.40	151.88	-9.39	-7%
1073	AUBERGINE	22	15.84	22.88	25.30	-9.46	-60%
1074	Tomato - single large	360	139.85	40.15	150.52	-10.67	-8%
1075	XMAS CAKE SMALL	4	64.40	31.40	76.64	-12.24	-19%
1076	SANDWICH TUNA & MAYO	36	34.02	34.02	46.80	-12.78	-38%
1077	Warburtons Fruited Teacakes	79	85.12	37.33	99.29	-14.17	-17%
1078	Toastie White 800g	48	50.04	28.08	64.30	-14.26	-28%
1079	Staff Hot Chocolate	101	0.00	0.00	15.15	-15.15	n/a
1080	Blakes Large malted grain	98	188.25	66.55	203.84	-15.59	-8%
1081	Warburtons Original Bagels	27	27.90	30.15	45.56	-17.66	-63%
1082	Blakes White large	95	168.99	63.76	188.10	-19.11	-11%
1083	Staff Cappuccino	43	0.00	0.00	26.88	-26.88	n/a
1084	Staff Americano	105	0.00	0.00	32.81	-32.81	n/a
1085	Staff Latte	83	0.00	0.00	51.88	-51.88	n/a

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

Rank	Name	Qty	Total Sales	after waste of	Total Costs	Margin £ (ex	Margin %
			Ex VAT		Ex VAT	VAT)	
1	Trevarthen meat	1919	5314.87	110.33	4305.05	1009.83	19%
2	Green Semi-skim Milk 2L	1610	3640.77	2.83	2574.21	1066.56	29%
3	Batch of 50 PCS shares	53	2650.00	0.00	0.00	2650.00	100%
4	Bon Appetit - £2.30 Cake Slice	991	1878.78	103.22	930.60	948.18	50%
5	Large Fresh Eggs x6	815	1626.64	3.36	857.85	768.79	47%
6	Bon Appetit - £2.50 Cake Slice	624	1505.45	54.55	939.00	566.45	38%
7	MARLBORO GOLD 20	109	1459.60	0.00	1284.57	175.04	12%
8	CANTI PROSECCO 75CL X 6	148	1255.94	0.67	974.33	281.61	22%
9	Lambert & Butler	103	1229.49	0.00	1106.49	123.01	10%
10	Medium Free Range Eggs x6	587	1171.50	2.50	753.75	417.75	36%
11	Blue Whole Milk 2L	518	1163.63	9.67	823.62	340.01	29%
12	Green Semi-Skim Milk 1L	916	1124.23	2.47	795.10	329.13	29%
13	Golden Virginia yellow	59	1103.34	0.00	1028.99	74.35	7%
14	Bon Appetit - Tray Bake	474	898.28	49.72	310.40	587.88	65%
15	Blakes Rich Slab Cake	226	821.47	204.57	822.64	-1.17	0%
16	CALVET COTES DU RHONE 75CL	95	815.93	0.00	645.21	170.72	21%
17	Cutters choice original	35	709.06	0.00	672.94	36.12	5%
18	Blakes Almond and Cherry	179	687.81	124.85	649.77	38.04	6%
19	Blakes Cake-SLICE	353	663.00	43.00	364.65	298.35	45%
20	Blakes 4 saffron buns	247	637.00	5.20	513.76	123.24	19%
21	Donated Cake / pastry LARGE	210	621.00	9.00	0.00	621.00	100%
22	Previate Italian Sparkling Brut	94	620.03	45.58	418.35	201.68	33%
23	Cathedral mature cheddar	188	611.93	6.59	447.93	164.00	27%
24	Roddas Cornish Butter	180	572.65	3.71	449.54	123.11	21%
25	Book of 8 stamps - 2nd Class	84	571.20	0.00	420.00	151.20	26%
26	Meadow Churn Salted butter 250g	205	479.25	0.00	338.25	141.00	29%
27	Blue Whole Milk 1L	375	457.11	5.09	326.07	131.04	29%
28	AMSTEL LAGER 4PK X 440ML X 6	89	434.32	9.92	361.73	72.60	17%
29	CASILLERO CABERNET SAUVIGNON 75CL x 6	54	400.46	0.00	312.75	87.71	22%
30	Bon Appetit - £3 Pie Slice	138	389.49	24.51	198.72	190.77	49%
31	PM 2.99 ANDREX TOILET ROLLS 4PK X 6	153	380.97	0.00	337.13	43.85	12%
32	Thatchers Gold	77	378.07	0.00	294.99	83.08	22%
33	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	71	370.94	0.00	191.70	179.24	48%
34	SHOP CHRISTMAS CARD 24	243	364.50	0.00	244.00	120.50	33%
35	Double Cream 250ml	185	339.95	26.60	253.45	86.50	25%
36	GLENS VODKA	26	339.04	0.00	295.86	43.18	13%
37	HEINEKEN 440ML 4PK	69	326.43	4.08	263.24	63.20	19%
38	Green Semi-skim Milk 568ml	461	324.15	28.95	253.55	70.60	22%
39	Baking Potatoes	667	321.97	11.53	246.79	75.18	23%
40	CIAO SECCO BIANCO FRIZZANTE 75CL	63	320.31	34.32	265.10	55.21	17%
1046	Scones	1	1.00	0.00	0.00	1.00	100%
1047	Snowballs	1	1.00	0.00	0.00	1.00	100%
1048	Sweetcorn cob fresh	1	1.00	0.00	0.00	1.00	100%
1049	Evian	1	0.99	0.00	0.00	0.99	100%
1050	Pens	3	0.92	0.42	0.00	0.92	100%
1051	Fanta zero sugar drink	1	0.85	0.00	0.00	0.85	100%
1052	Pudding	1	0.85	0.00	0.00	0.85	100%
1053	Christmas Cards Handmade	1	0.83	0.00	0.22	0.62	74%
1054	Dishwasher Tablets x 4	1	0.83	0.00	0.40	0.43	52%
1055	Lentil crisps	1	0.83	0.00	0.00	0.83	100%
1056	7up	1	0.75	0.00	0.00	0.75	100%
1057	Uhu white tack	1	0.75	0.00	0.00	0.75	100%
1058	HARRISONS BBQ SAUCE	8	0.70	10.50	8.40	-7.70	-1100%
1059	CRUNCHIE X 48	1	0.67	0.00	0.49	0.18	26%
1060	PARACETAMOL CAPSULES 16s X 10	1	0.63	0.00	0.54	0.09	14%
1061	Paracetamol Tablets	1	0.63	0.00	0.54	0.09	14%
1062	Halloween	2	0.60	0.00	0.00	0.60	100%
1063	PM 70P SNICKERS STD 48g X 48	1	0.58	0.00	0.47	0.11	19%
1064	Potato jacket	1	0.50	0.00	0.00	0.50	100%
1065	White onion	1	0.50	0.00	0.00	0.50	100%
1066	Hall	1	0.40	0.00	0.00	0.40	100%
1067	Parsnip	1	0.40	0.00	0.00	0.40	100%
1068	Cup	1	0.30	0.00	0.00	0.30	100%
1069	Halloween sweets	1	0.30	0.00	0.00	0.30	100%
1070	Onion	1	0.25	0.00	0.00	0.25	100%
1071		20	1	0.20	0.00	0.20	100%
1072	Single chilli	1	0.15	0.00	0.00	0.15	100%
1073	Eyeball lolly	1	0.10	0.00	0.00	0.10	100%
1074	Hal	1	0.10	0.00	0.00	0.10	100%
1075	Small Envelopes	1	0.10	0.00	0.00	0.10	100%
1076	Staff Americano	105	0.00	0.00	32.81	-32.81	n/a
1077	Staff Hot Chocolate	101	0.00	0.00	15.15	-15.15	n/a
1078	Staff Latte	83	0.00	0.00	51.88	-51.88	n/a
1079	Staff Cappuccino	43	0.00	0.00	26.88	-26.88	n/a
1080	Donated veg	10	0.00	0.00	0.00	0.00	n/a
1081	FILBERTS BARBECUE ALMONDS 40g x 20	7	0.00	8.11	5.74	-5.74	n/a
1082	PMDIET COKE 1075LTR	4	0.00	7.30	5.26	-5.26	n/a
1083	BUXTON SPARKLING 500ML X 24	3	0.00	1.88	1.12	-1.12	n/a
1084	Hovis Thick White	0	0.00	0.00	0.00	0.00	n/a
1085	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	1919	5314.87	110.33	4305.05	1009.83	19%
2	Green Semi-skim Milk 2L	1610	3640.77	2.83	2574.21	1066.56	29%
3	Carrots/Parsnips	1024	135.20	69.60	71.00	64.20	47%
4	Bon Appetit - £2.30 Cake Slice	991	1878.78	103.22	930.60	948.18	50%
5	Green Semi-Skim Milk 1L	916	1124.23	2.47	795.10	329.13	29%
6	Large Fresh Eggs x6	815	1626.64	3.36	857.85	768.79	47%
7	Baking Potatoes	667	321.97	11.53	246.79	75.18	23%
8	Bon Appetit - £2.50 Cake Slice	624	1505.45	54.55	939.00	566.45	38%
9	Medium Free Range Eggs x6	587	1171.50	2.50	753.75	417.75	36%
10	Blue Whole Milk 2L	518	1163.63	9.67	823.62	340.01	29%
11	Bon Appetit - Tray Bake	474	898.28	49.72	310.40	587.88	65%
12	Green Semi-skim Milk 568ml	461	324.15	28.95	253.55	70.60	22%
13	COKE CANS 330MLS X 24	386	290.49	7.92	200.22	90.27	31%
14	WHISKAS TUNA IN JELLY POUCHES 85g x 28	383	156.95	0.02	136.65	20.31	13%
15	Blue Whole Milk 1L	375	457.11	5.09	326.07	131.04	29%
16	Tomato - single large	360	139.85	40.15	150.52	-10.67	-8%
17	Blakes Cake-SLICE	353	663.00	43.00	364.65	298.35	45%
18	Green Apples	307	145.63	7.87	102.08	43.55	30%
19	Thick & Creamy Yoghurt	288	150.70	7.70	121.68	29.02	19%
20	Leeks	261	318.12	8.13	261.00	57.12	18%
21	TWIRL CADBURYS	261	148.79	0.00	114.32	34.47	23%
22	PM30P FREDDO ORIGINAL 18G	253	63.25	0.00	61.57	1.68	3%
23	Blakes 4 saffron buns	247	637.00	5.20	513.76	123.24	19%
24	Red/White Onions	245	117.00	5.50	56.79	60.21	51%
25	SHOP CHRISTMAS CARD 24	243	364.50	0.00	244.00	120.50	33%
26	Tango Pops	243	79.06	1.33	51.03	28.03	35%
27	HAPPY HIPPO *HAZELNUT* X 28	229	145.34	0.00	87.43	57.91	40%
28	PM 1.25 haribo tangfastics 154g	228	234.01	3.13	178.39	55.62	24%
29	Blakes Rich Slab Cake	226	821.47	204.57	822.64	-1.17	0%
30	PM 1.25 HARIBO STARMIX 140G X 12	219	227.76	0.00	170.64	57.12	25%
31	ROWNTREES FRUIT PASTILLES	213	106.00	0.50	86.43	19.57	18%
32	Donated Cake / pastry LARGE	210	621.00	9.00	0.00	621.00	100%
33	Blue Whole Milk 568ml	208	139.15	20.54	114.40	24.75	18%
34	Meadow Churn Salted butter 250g	205	479.25	0.00	338.25	141.00	29%
35	Clotted Cream 113g	204	307.68	28.92	242.86	64.82	21%
36	MILKY WAY MAGIC STARS	198	124.73	0.00	94.45	30.28	24%
37	CDM MARVELOUS CREATIONS POPPING CANDY 4	197	144.19	0.00	110.35	33.84	23%
38	SNICKERS PM 48G	197	124.11	0.00	98.70	25.41	20%
39	Cathedral mature cheddar	188	611.93	6.59	447.93	164.00	27%
40	Double Cream 250ml	185	339.95	26.60	253.45	86.50	25%
1046	Smarties Easter egg	1	2.50	0.00	0.00	2.50	100%
1047	Smarties egg	1	2.50	0.00	0.00	2.50	100%
1048	Smcabbage	1	2.00	0.00	0.00	2.00	100%
1049	Snowballs	1	1.00	0.00	0.00	1.00	100%
1050	Squash	1	1.50	0.00	0.00	1.50	100%
1051	Stamps 4x1st	1	6.60	0.00	0.00	6.60	100%
1052	Stella 4 pack	1	7.59	0.00	0.00	7.59	100%
1053	Sunflower 3	1	3.00	0.00	0.00	3.00	100%
1054	Suzi jam sugar	1	50.00	0.00	0.00	50.00	100%
1055	Sweet corn	1	1.50	0.00	0.00	1.50	100%
1056	Sweetcorn cob fresh	1	1.00	0.00	0.00	1.00	100%
1057	Sweetners	1	1.15	0.00	0.00	1.15	100%
1058	Swing bin liners pm	1	1.69	0.00	0.00	1.69	100%
1059	Teacakes	1	1.55	0.00	0.00	1.55	100%
1060	The Daily Mail	1	1.10	0.00	1.10	0.00	0%
1061	The Sunday Times	1	4.50	0.00	0.00	4.50	100%
1062	The times on sat	1	4.00	0.00	0.00	4.00	100%
1063	Tiger bread	1	1.85	0.00	0.00	1.85	100%
1064	Times on sat	1	4.00	0.00	0.00	4.00	100%
1065	ToAst bread	1	1.65	0.00	0.00	1.65	100%
1066	Toilet rolls	1	2.99	0.00	0.00	2.99	100%
1067	Tomato	1	-0.25	0.00	0.00	-0.25	100%
1068	Trevarthen meat turkey	1	2.79	0.00	2.26	0.53	19%
1069	Tunnocks tea cak	1	1.79	0.00	0.00	1.79	100%
1070	TWININGS STRAWBERRY & RASPBERRY 20 TEA BAC	1	2.85	0.00	2.14	0.71	25%
1071	Uhu white tack	1	0.75	0.00	0.00	0.75	100%
1072	Warburton bfarmhouse	1	1.79	0.00	0.00	1.79	100%
1073	Warburton crumpets	1	1.09	0.00	0.00	1.09	100%
1074	Warburton gluten free seeded	1	2.33	0.00	0.00	2.33	100%
1075	Warburton seeded	1	1.35	0.00	0.00	1.35	100%
1076	Warburton teacake	1	1.55	0.00	0.00	1.55	100%
1077	Warburtons tiger bloomer	1	1.85	0.00	0.00	1.85	100%
1078	White foxglove	1	3.50	0.00	0.00	3.50	100%
1079	White large bread	1	1.65	0.00	0.00	1.65	100%
1080	White onion	1	0.50	0.00	0.00	0.50	100%
1081	XMAS DUNDEE CAKE	1	23.50	0.00	18.80	4.70	20%
1082	XMAS TABLE DECORATION	1	8.00	0.00	5.00	3.00	38%
1083	Xmas table decs	1	24.00	0.00	0.00	24.00	100%
1084	XMAS TUNIS CAKE	1	19.50	0.00	15.60	3.90	20%
1085	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	VAT	
1	Bon Appetit - £2.30 Cake Slice	160	285.00	35.00	149.34	135.66	48%
2	Green Semi-skim Milk 2L	191	438.67	0.63	305.28	133.39	30%
3	Bon Appetit - £3 Pie Slice	82	228.00	18.00	118.08	109.92	48%
4	Trevarthen meat	187	531.81	9.24	430.77	101.04	19%
5	Large Fresh Eggs x6	91	182.00	0.00	95.55	86.45	48%
6	Donated Cake / pastry SMALL	71	70.50	0.50	0.00	70.50	100%
7	CANTI PROSECCO 75CL X 6	35	297.20	0.00	230.42	66.78	22%
8	Donated Cake / pastry LARGE	23	60.00	9.00	0.00	60.00	100%
9	Bon Appetit - Tray Bake	56	94.00	18.00	35.84	58.16	62%
10	Medium Free Range Eggs x6	79	156.00	2.00	102.50	53.50	34%
11	Bon Appetit - £2.50 Cake Slice	49	115.75	6.75	75.00	40.75	35%
12	Green Semi-Skim Milk 1L	109	136.25	0.00	95.92	40.33	30%
13	Blue Whole Milk 2L	56	128.80	0.00	89.04	39.76	31%
14	Potatoes - LARGE bag	29	56.71	1.00	23.20	33.51	59%
15	Foxgloves	23	74.00	1.50	42.11	31.89	43%
16	Blakes Cake-SLICE	33	61.00	5.00	33.55	27.45	45%
17	Previata Italian Sparkling Brut	10	70.80	0.00	44.55	26.25	37%
18	MARLBORO GOLD 20	13	177.30	0.00	153.21	24.10	14%
19	Meadow Churn Salted butter 250g	26	64.74	0.00	42.90	21.84	34%
20	CALVET COTES DU RHONE 75CL	8	73.28	0.00	54.33	18.95	26%
21	Cathedral mature cheddar	20	65.80	0.00	47.80	18.00	27%
22	Quiche	4	16.00	0.00	0.00	16.00	100%
23	Plants	3	15.71	0.00	0.00	15.71	100%
24	Blue Whole Milk 1L	42	52.50	0.00	36.96	15.54	30%
25	Latte	14	23.37	0.00	8.75	14.62	63%
26	COMPOSTABLE TUFFY 7LTR CADDY SACKS ROLL	18	44.82	0.00	30.24	14.58	33%
27	Honey	2	14.10	0.00	0.00	14.10	100%
28	Roddas Cornish Butter	16	53.60	0.00	39.52	14.08	26%
29	Warburtons Seeded Batch 800g	33	68.97	0.00	55.11	13.86	20%
30	AMSTEL LAGER 4PK X 440ML X 6	11	57.36	0.00	43.73	13.64	24%
31	Cards	13	13.54	0.00	0.00	13.54	100%
32	Blakes 4 saffron buns	24	62.40	0.00	49.92	12.48	20%
33	Lost Mary Pineapple Vape Ice	5	24.95	0.00	13.50	11.45	46%
34	TRIBUTE 500ML BOTTLE	32	61.06	0.00	49.93	11.13	18%
35	FOOD CONNECTIONS FLAPJACKS ASSORTED FLAV	45	33.75	0.00	22.77	10.98	33%
36	Blakes Almond and Cherry	27	108.96	13.62	98.01	10.95	10%
37	Americano	8	13.35	0.00	2.50	10.85	81%
38	Hot Chocolate	7	11.68	0.00	1.05	10.63	91%
39	Fox gloves	1	10.50	0.00	0.00	10.50	100%
40	HAPPY HIPPO *HAZELNUT* X 28	25	19.75	0.00	9.54	10.21	52%
518	PM 1.59 MCVITIES HOBNOBS ORIGINAL 255G	4	5.32	0.00	5.06	0.26	5%
519	White Tack	1	0.63	0.00	0.39	0.24	38%
520	Toastie White 400g	1	1.15	0.00	0.92	0.23	20%
521	KULANA CRANBERRY JUICE	1	1.04	0.00	0.81	0.23	22%
522	Cauliflower	4	4.99	1.99	4.78	0.21	4%
523	Austrian Smoked Cheese	1	1.49	0.00	1.29	0.20	13%
524	Revels Treat Bags 71g	3	3.02	0.53	2.84	0.18	6%
525	PM 1 COLGATE TRIPLE ACTION TOOTHPASTE 7	1	0.83	0.00	0.66	0.17	21%
526	GALAXY SMOOTH MILK 42G	1	0.71	0.00	0.55	0.16	22%
527	BORWICKS BICARB SODA 100G X 12	1	0.59	0.00	0.44	0.15	25%
528	Large lemon	5	2.00	0.50	2.00	0.00	0%
529	Aubergine	3	0.00	2.25	0.00	0.00	n/a
530	SEALAPACK FREEZER BAGS 15S X 12	3	2.32	1.16	2.35	-0.03	-1%
531	Warburtons Wholemeal 800g	14	22.27	0.83	22.40	-0.13	-1%
532	Blakes Rich Slab Cake	20	72.64	18.16	72.80	-0.16	0%
533	FELIX CRISPIES BEEF & CHICKEN	7	5.02	1.38	5.20	-0.18	-4%
534	SAXA GROUND BLACK PEPPER *25g* X 12	1	0.69	0.70	1.01	-0.32	-46%
535	GREENSHIELDS DS ANTI BAC HOUSEHOLD WIPES	2	1.08	1.08	1.50	-0.42	-39%
536	REVELS TREAT BAG 68G PM	4	2.81	1.70	3.52	-0.71	-25%
537	TATE & LYLE GRANULATED SUGAR *500G* X 10	6	5.94	0.00	6.69	-0.75	-13%
538	PM30P FREDDO ORIGINAL 18G	16	4.00	0.00	4.78	-0.78	-20%
539	SUPABRIGHT SPONGE SCOURERS 10PK X 10	1	0.00	1.16	0.83	-0.83	n/a
540	Large Peppers	15	6.37	4.88	7.31	-0.94	-15%
541	CELERY	4	2.50	2.50	3.56	-1.06	-42%
542	THATCHERS HAZE *CANS* 440ML 4PK X 6	1	2.27	2.28	3.63	-1.36	-60%
543	Sweet Potatoes	16	2.25	1.75	3.81	-1.56	-69%
544	Staff Americano	5	0.00	0.00	1.56	-1.56	n/a
545	PM 2.49 FLASH LEMON LIQUID 950ML	2	2.08	2.08	3.65	-1.57	-75%
546	ESSENTIAL FOIL 300mm x 5m x 12	7	3.24	4.30	4.89	-1.65	-51%
547	Staff Hot Chocolate	12	0.00	0.00	1.80	-1.80	n/a
548	Staff Latte	3	0.00	0.00	1.88	-1.88	n/a
549	BURTS SMOKED CRISPY BACON 40G X 20	4	0.00	2.97	1.90	-1.90	n/a
550	Loose Mushrooms large x 2	12	2.50	6.50	4.57	-2.07	-83%
551	AUBERGINE	2	0.00	3.52	2.30	-2.30	n/a
552	Staff Cappuccino	4	0.00	0.00	2.50	-2.50	n/a
553	Tomato - single large	37	12.85	5.65	15.38	-2.53	-20%
554	OAT MILK 1 litre x 6	5	7.95	0.00	10.91	-2.96	-37%
555	COURGETTES	11	2.50	8.50	5.50	-3.00	-120%
556	LAKELAND DAIRY CREAM AEROSOL	1	0.00	4.99	3.59	-3.59	n/a
557	Snax on the Go cheese & Onion sandwich	5	0.94	8.51	7.05	-6.11	-650%

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

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

Rank	Name	Qty	Total Sales	after	Total Costs	Margin £	Margin %
			Ex VAT	waste of	Ex VAT	Ex VAT	
1	Trevarthen meat	187	531.81	9.24	430.77	101.04	19%
2	Green Semi-skim Milk 2L	191	438.67	0.63	305.28	133.39	30%
3	CANTI PROSECCO 75CL X 6	35	297.20	0.00	230.42	66.78	22%
4	Bon Appetit - £2.30 Cake Slice	160	285.00	35.00	149.34	135.66	48%
5	Bon Appetit - £3 Pie Slice	82	228.00	18.00	118.08	109.92	48%
6	Lambert Blue k/s original	16	188.00	0.00	179.20	8.80	5%
7	Large Fresh Eggs x6	91	182.00	0.00	95.55	86.45	48%
8	MARLBORO GOLD 20	13	177.30	0.00	153.21	24.10	14%
9	Medium Free Range Eggs x6	79	156.00	2.00	102.50	53.50	34%
10	Green Semi-Skim Milk 1L	109	136.25	0.00	95.92	40.33	30%
11	Blue Whole Milk 2L	56	128.80	0.00	89.04	39.76	31%
12	Bon Appetit - £2.50 Cake Slice	49	115.75	6.75	75.00	40.75	35%
13	Blakes Almond and Cherry	27	108.96	13.62	98.01	10.95	10%
14	Bon Appetit - Tray Bake	56	94.00	18.00	35.84	58.16	62%
15	Foxgloves	23	74.00	1.50	42.11	31.89	43%
16	CALVET COTES DU RHONE 75CL	8	73.28	0.00	54.33	18.95	26%
17	Blakes Rich Slab Cake	20	72.64	18.16	72.80	-0.16	0%
18	Previate Italian Sparkling Brut	10	70.80	0.00	44.55	26.25	37%
19	Donated Cake / pastry SMALL	71	70.50	0.50	0.00	70.50	100%
20	Warburtons Seeded Batch 800g	33	68.97	0.00	55.11	13.86	20%
21	Cathedral mature cheddar	20	65.80	0.00	47.80	18.00	27%
22	Meadow Churn Salted butter 250g	26	64.74	0.00	42.90	21.84	34%
23	Blakes 4 saffron buns	24	62.40	0.00	49.92	12.48	20%
24	TRIBUTE 500ML BOTTLE	32	61.06	0.00	49.93	11.13	18%
25	Blakes Cake-SLICE	33	61.00	5.00	33.55	27.45	45%
26	Donated Cake / pastry LARGE	23	60.00	9.00	0.00	60.00	100%
27	AMSTEL LAGER 4PK X 440ML X 6	11	57.36	0.00	43.73	13.64	24%
28	Cadbury Mini Eggs	35	57.21	0.00	50.66	6.55	11%
29	Potatoes - LARGE bag	29	56.71	1.00	23.20	33.51	59%
30	GLENS VODKA	4	54.96	0.00	47.24	7.72	14%
31	Roddas Cornish Butter	16	53.60	0.00	39.52	14.08	26%
32	Blue Whole Milk 1L	42	52.50	0.00	36.96	15.54	30%
33	PM 6.69 THATCHERS BLOOD ORANGE CANS 4PK	9	50.22	0.00	41.76	8.46	17%
34	COMPOSTABLE TUFFY 7LTR CADDY SACKS ROLL	18	44.82	0.00	30.24	14.58	33%
35	Warburtons White Farmhouse 800g	25	44.75	0.00	37.00	7.75	17%
36	Cutters choice original	2	42.92	0.00	41.06	1.86	4%
37	ISLA NEGRA CABERNET	7	42.91	0.00	34.29	8.62	20%
38	Hot cross buns pack of 4	15	42.75	0.00	34.20	8.55	20%
39	PM £2.99 ANDREX TOILET ROLLS 4PK X 6	17	42.33	0.00	36.98	5.36	13%
40	Warburtons GF Tiger Bloomer	11	41.25	0.00	34.10	7.15	17%
518	DREAMIES CHICKEN TREATS 60G X 8	1	1.46	0.00	1.17	0.29	20%
519	PM1.45 SUPER NOODLES CURRY	1	1.45	0.00	0.95	0.50	35%
520	QUEST WATERPROOF PLASTERS	2	1.42	0.00	0.98	0.44	31%
521	CAREX ORIGINAL SHOWER GEL	1	1.41	0.00	1.05	0.36	26%
522	Duzzit dishwasher tablets 12s x16	1	1.41	0.00	0.95	0.46	33%
523	Jacks 12 Yorkshire Puddings	1	1.39	0.00	0.95	0.44	32%
524	NON PM PASTA N SAUCE CHEESE LEEK HAM	1	1.39	0.00	1.04	0.36	26%
525	SM Cheese Pizza	1	1.39	0.00	1.09	0.30	22%
526	Epicure organic red kidney beans	1	1.29	0.00	1.03	0.26	20%
527	Glue Stick	2	1.26	0.00	0.00	1.26	100%
528	Jacks Lasagne Sheets	1	1.19	0.00	0.80	0.39	33%
529	ESSENTIAL CLING FILM 300mm x 30m x 12	1	1.17	0.00	0.82	0.35	30%
530	Wrigleys extra ice spearmint	2	1.16	0.00	0.83	0.33	29%
531	Sweetners	1	1.15	0.00	0.00	1.15	100%
532	Toastie White 400g	1	1.15	0.00	0.92	0.23	20%
533	CADBURY CHOCOLATE ECLAIRS 130G	1	1.13	0.00	0.84	0.29	26%
534	MAYNARDS MINI GEMS BAG 130G	1	1.13	0.00	0.85	0.28	25%
535	PM 1.35 Maynards wine gums 130g	1	1.13	0.00	0.85	0.29	25%
536	GREENSHIELDS DS ANTI BAC HOUSEHOLD WIPES	2	1.08	1.08	1.50	-0.42	-39%
537	KULANA CRANBERRY JUICE	1	1.04	0.00	0.81	0.23	22%
538	Panasonic zinc *9*volt	1	1.04	0.00	0.62	0.43	41%
539	Snax on the Go cheese & Onion sandwich	5	0.94	8.51	7.05	-6.11	-650%
540	PM £1 COLGATE TRIPLE ACTION TOOTHPASTE 7	1	0.83	0.00	0.66	0.17	21%
541	GALAXY SMOOTH MILK 42G	1	0.71	0.00	0.55	0.16	22%
542	SAXA GROUND BLACK PEPPER *25g* X 12	1	0.69	0.70	1.01	-0.32	-46%
543	Cellotape	1	0.63	0.00	0.22	0.41	65%
544	Clear Tape	1	0.63	0.00	0.00	0.63	100%
545	White Tack	1	0.63	0.00	0.39	0.24	38%
546	BORWICKS BICARB SODA 100G X 12	1	0.59	0.00	0.44	0.15	25%
547	EXIS DISPOSABLE LIGHTERS X 45	1	0.46	0.00	0.14	0.32	71%
548	Cup	1	0.30	0.00	0.00	0.30	100%
549	Staff Hot Chocolate	12	0.00	0.00	1.80	-1.80	n/a
550	Staff Americano	5	0.00	0.00	1.56	-1.56	n/a
551	BURTS SMOKED CRISPY BACON 40G X 20	4	0.00	2.97	1.90	-1.90	n/a
552	Staff Cappuccino	4	0.00	0.00	2.50	-2.50	n/a
553	Aubergine	3	0.00	2.25	0.00	0.00	n/a
554	Staff Latte	3	0.00	0.00	1.88	-1.88	n/a
555	AUBERGINE	2	0.00	3.52	2.30	-2.30	n/a
556	LAKELAND DAIRY CREAM AEROSOL	1	0.00	4.99	3.59	-3.59	n/a
557	SUPABRIGHT SPONGE SCOURERS 10PK X 10	1	0.00	1.16	0.83	-0.83	n/a

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

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

Rank	Name	Qty	Total Sales	after	Total Costs	Margin £ (ex	Margin %
			Ex VAT	waste of	Ex VAT	VAT)	
1	Green Semi-skim Milk 2L	191	438.67	0.63	305.28	133.39	30%
2	Trevarthen meat	187	531.81	9.24	430.77	101.04	19%
3	Bon Appetit - £2.30 Cake Slice	160	285.00	35.00	149.34	135.66	48%
4	Green Semi-Skim Milk 1L	109	136.25	0.00	95.92	40.33	30%
5	Large Fresh Eggs x6	91	182.00	0.00	95.55	86.45	48%
6	Bon Appetit - £3 Pie Slice	82	228.00	18.00	118.08	109.92	48%
7	Medium Free Range Eggs x6	79	156.00	2.00	102.50	53.50	34%
8	Donated Cake / pastry SMALL	71	70.50	0.50	0.00	70.50	100%
9	Carrots/Parsnips	68	11.60	2.00	4.69	6.91	60%
10	Blue Whole Milk 2L	56	128.80	0.00	89.04	39.76	31%
11	Bon Appetit - Tray Bake	56	94.00	18.00	35.84	58.16	62%
12	Baking Potatoes	55	23.50	4.00	20.35	3.15	13%
13	Bon Appetit - £2.50 Cake Slice	49	115.75	6.75	75.00	40.75	35%
14	FOOD CONNECTIONS FLAPJACKS ASSORTED FLAV	45	33.75	0.00	22.77	10.98	33%
15	Green Apples	43	21.00	0.50	14.30	6.70	32%
16	Blue Whole Milk 1L	42	52.50	0.00	36.96	15.54	30%
17	Thick & Creamy Yoghurt	42	23.10	0.00	17.75	5.36	23%
18	Cadbury Creme Egg	41	33.19	0.99	25.01	8.18	25%
19	SNICKERS PM 48G	40	25.20	0.00	20.04	5.16	20%
20	PM 75P KIT KAT 4 FINGER	37	23.27	0.00	16.91	6.36	27%
21	Tomato - single large	37	12.85	5.65	15.38	-2.53	-20%
22	Cadbury Mini Eggs	35	57.21	0.00	50.66	6.55	11%
23	CANTI PROSECCO 75CL X 6	35	297.20	0.00	230.42	66.78	22%
24	MILKY WAY MAGIC STARS	35	22.04	0.00	16.70	5.35	24%
25	PM 75P CADBURY DAIRY MILK 45G	35	22.05	0.00	16.76	5.29	24%
26	pm89p cadbury twirl std 43g	35	25.91	0.00	19.88	6.03	23%
27	pm 89p wispa	34	25.17	0.00	19.31	5.86	23%
28	Blakes Cake-SLICE	33	61.00	5.00	33.55	27.45	45%
29	Warburtons Seeded Batch 800g	33	68.97	0.00	55.11	13.86	20%
30	pm 75p maltesers 37g	32	20.17	0.00	15.20	4.97	25%
31	TRIBUTE 500ML BOTTLE	32	61.06	0.00	49.93	11.13	18%
32	Green Semi-skim Milk 568ml	30	20.67	2.73	16.50	4.17	20%
33	PM 1.25 haribo tangfastics 154g	30	31.20	0.00	23.37	7.83	25%
34	Potatoes - LARGE bag	29	56.71	1.00	23.20	33.51	59%
35	PM 1.25 DORITOS CHEESE 70g X 15	28	31.23	3.77	26.51	4.72	15%
36	Blakes Almond and Cherry	27	108.96	13.62	98.01	10.95	10%
37	Meadow Churn Salted butter 250g	26	64.74	0.00	42.90	21.84	34%
38	PM 1.50 CADBURY DAIRY MILK 95G	26	32.50	0.00	23.14	9.36	29%
39	HAPPY HIPPO *HAZELNUT* X 28	25	19.75	0.00	9.54	10.21	52%
40	Warburtons White Farmhouse 800g	25	44.75	0.00	37.00	7.75	17%
518	PM 1.35 Maynards wine gums 130g	1	1.13	0.00	0.85	0.29	25%
519	PM 1.49 RYVITA ORIGINAL 200G X 12	1	1.49	0.00	1.13	0.36	24%
520	PM 1.59 MCVITIES GINGER NUTS 250G X 12	1	1.59	0.00	1.27	0.32	20%
521	PM 1.59 PRINCES TUNA CHUNKS	1	1.59	0.00	1.25	0.34	21%
522	pm 1.75 Batchelors Cuppa soup chicken	1	1.75	0.00	1.28	0.47	27%
523	PM 1.79 TUC SANDWICH 150G X 12	1	1.79	0.00	1.42	0.37	21%
524	PM 1.95 AMBROSIA RICE PUDDING 400G X 12	1	1.95	0.00	1.48	0.47	24%
525	PM 2.19 DOLMIO BOLOGNESE ORIGINAL 500G	1	2.19	0.00	1.58	0.62	28%
526	PM 2.19 TETLEY TEA BAG DECAF	1	2.19	0.00	1.62	0.58	26%
527	PM 2.29 MCDUGALLS PLAIN FLOUR 1.1KG X	1	2.29	0.00	1.63	0.67	29%
528	PM 2.49 PAXO SAGE/ONION STUFFING 170G X	1	2.49	0.00	1.90	0.59	24%
529	pm 2.99 Hellmans Light Mayo	1	2.99	0.00	2.39	0.60	20%
530	pm 3.49 kelloogs rice krispies	1	3.49	0.00	2.50	0.99	28%
531	PM 4.99 KENCO DECAF GREEN COFFEE 100G X	1	4.99	0.00	4.22	0.78	16%
532	PM 6.25 STELLA ARTOIS 440ml 4PK X 6	1	5.21	0.00	4.00	1.21	23%
533	PM 1.45 SUPER NOODLES CURRY	1	1.45	0.00	0.95	0.50	35%
534	RRP 4.35 NESCAFE GOLD BLEND	1	4.35	0.00	3.67	0.69	16%
535	Runningduckk	1	7.29	0.00	0.00	7.29	100%
536	Sandwich Ham and Cheese	1	1.89	0.00	1.30	0.59	31%
537	SAXA GROUND BLACK PEPPER *25g* X 12	1	0.69	0.70	1.01	-0.32	-46%
538	SM Cheese Pizza	1	1.39	0.00	1.09	0.30	22%
539	Smartie egg	1	2.5	0.00	0.00	2.50	100%
540	Smarties Easter egg	1	2.5	0.00	0.00	2.50	100%
541	Smarties egg	1	2.5	0.00	0.00	2.50	100%
542	SNAPPIES DOG POO BAGS 20PK X 20	1	2.13	0.00	1.24	0.89	42%
543	SUPABRIGHT SPONGE SCOURERS 10PK X 10	1	0	1.16	0.83	-0.83	n/a
544	SURE DEO SPRAY FOR WOMEN **BRIGHT ** 150	1	1.74	0.00	1.06	0.68	39%
545	SURE MEN ACTIVE 150ML X 6	1	1.66	0.00	1.10	0.56	34%
546	Sweetners	1	1.15	0.00	0.00	1.15	100%
547	Tate & Lyle caster sugar 500g	1	1.49	0.00	1.00	0.49	33%
548	TATE & LYLE DARK BROWN SOFT SUGAR 500G X	1	1.95	0.00	1.39	0.56	29%
549	THATCHERS HAZE *CANS* 440ML 4PK X 6	1	2.27	2.28	3.63	-1.36	-60%
550	TIPTREE CHOCOLATE SPREAD 205g x 6	1	3.29	0.00	2.63	0.67	20%
551	TIPTREE LEMON CURD 312g x 6	1	3.79	0.00	2.67	1.13	30%
552	Toastie White 400g	1	1.15	0.00	0.92	0.23	20%
553	Tomato puree Napolina	1	1.75	0.00	1.30	0.45	25%
554	TWININGS LEMON/GING. TEA 20sx4	1	2.85	0.00	2.25	0.60	21%
555	Warburtons Thin Protien Bagels	1	1.95	0.00	1.50	0.45	23%
556	White foxglove	1	3.5	0.00	0.00	3.50	100%
557	White Tack	1	0.63	0.00	0.39	0.24	38%