

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

From 01/07/2025 to 31/08/2025

OPERATING MONTH

2



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

Interpretation of results

The headline result is a monthly sales total of £12.7k and a gross profit of £2.8k - 22% (ytd: £23.0k and £5.2k respectively)

Record turnover registered in our first full month in the new location more than 20% above our previous best month and more than 50% above our 2025 average

Bear in mind also that 2025 sales had been down 7% against their equivalent values in 2024 - the major part of which has now been eliminated in a single month

There are signs that such an increase will be tempered somewhat. At 22%, no meaningful change in gross margins (23% ytd)

Overheads coming down to £1.8k (£2.3k last month)

Overheads no longer contain the one-off costs of moving but remain high this month due to:

£0.45k power costs (we have a dreadful contract with YGP we're trying to extricate ourselves from due to misselling) - this should halve

£0.3k for the shareholder prize draw held twice per year

The store standards manager position has terminated so the monthly £0.3k cost of this will cease in October after the notice period

Profit Before Tax £0.9k (ytd: £1.0k)

Operating profit increased from break-even last month and this trend should continue in the next few months as overheads reduce further

Cashflow generation - none in the month, again

Adverse working capital movements in the month - primarily an increase in stock to support higher sales meant no cash generation for the 2nd month running

Other

The latest mini-stock check was undertaken on the new Youings coffee machine - 45% of hot water usage not being recorded but we still have to pay for this (minor impact)

Further checks will continue in between the annual stock checks which determine priorities - the next area being Bon Appetit

We managed £0.3k of 3rd party sales (local supplier books, pottery & Jewelry) in the month. Note this is shown as sales in EPOS but not in these accounts as they're a straight cost pass through and we make no margin on them

EPOS data quality

Worse than average data quality in the month with the failure rate (sale item not matched with EPOS) currently standing at 1 in: 157 month ytd
(representing a combination of scanning, set-up and operator errors) 186

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 new or up-priced items) or are somehow processed incorrectly by EPOS
Whilst variable pricing on Trevarthen's is now automatically picked up from the barcode we still occasionally get errors on the cost side (some products end up with an excessive weight of 1Kg thus incorrectly inflating costs, whilst other cost changes in EPOS don't always get picked up in the accounting interface)
Sales data should be identical in the two systems, with any changes restricted to reallocation of categories
Prior to 2025/26, Trevarthen products have been grouped together thus their positions in the best/worst reports don't make much sense

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 £60pm provision for general wastage which is then reconciled when a full stock take is undertaken once per year

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

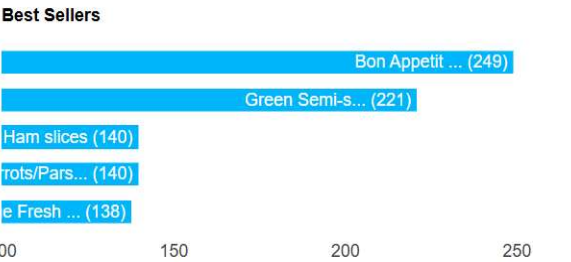
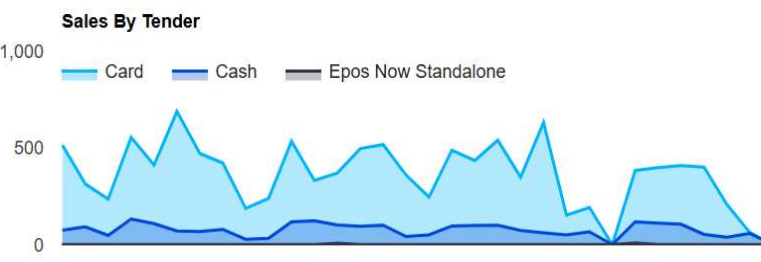
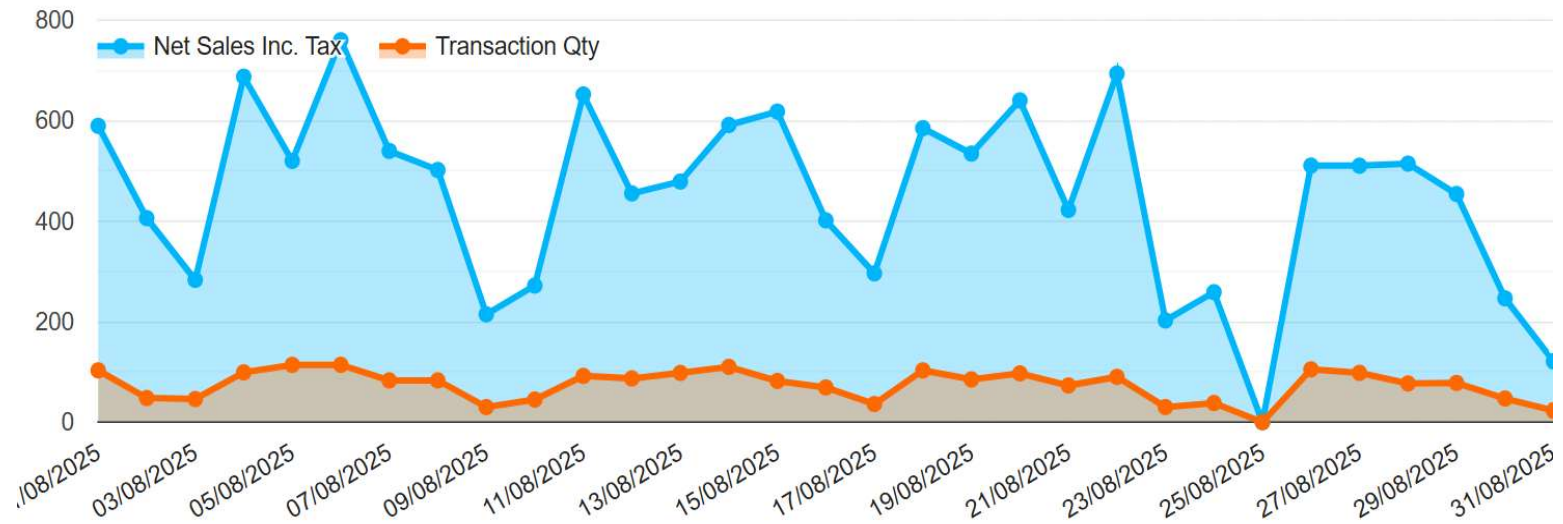
Stock takes will remove such problems by - generally - transferring value from stock to COGS (and thus reducing margins)

General stock takes completed on:	25/07/2025	07/07/2024	03/11/2023	
Specific stock takes completed on:	28/08/2025	Youings coffee m/c	20/05/2025	Warburton
	31/05/2024	Bon Appetit	31/05/2024	Tremletts
	30/04/2024	Trevarthen	30/04/2024	Roddas
	12/01/2024	Tremletts		30/04/2024 Blakes
				30/04/2024 Tremletts
	25/11/2023	Vapes	23/11/2023	Spirits
	20/11/2023	Eggs	18/11/2023	Newspapers
			22/11/2023	Trevarthen
			12/11/2023	Takeaway Hot Drinks

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS
From 01/8/2025 to 31/08/2025



HIGH LEVEL SALES ANALYSIS (source: EPOS)



BA £2.30 cake slice = 249
Carrots/Parsnips = 140
Large fresh eggs = 138

Green semi-skim 2l = 221
Ham slices = 140

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

Account	1	2	3	4	5	6	7	8	9	10	11	12
	Bakery and Bread	Groceries	Confectionery and Snacks	Dairy	Beers, Wines, Spirits	Soft Drinks	Chilled Products	Frozen Products	Fresh Produce	Tea&Coffee takeaway	Household	Tobacco and Vapes
Turnover												
Sales	3,625	3,608	2,650	2,326	2,384	1,479	2,335	714	900	431	592	1,339
Other revenue	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	3,625	3,608	2,650	2,326	2,384	1,479	2,335	714	900	431	592	1,339
Cost of Sales												
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	2,407	2,676	1,909	1,709	1,887	1,003	1,838	479	590	215	459	1,240
Stock wastage	116	43	15	13	13	9	71	0	99	68	3	0
Total Cost of Sales	2,523	2,719	1,924	1,722	1,901	1,012	1,910	479	689	282	461	1,240
Gross Profit	1,101	889	726	604	483	467	425	236	211	149	130	100
Gross Margin	30%	25%	27%	26%	20%	32%	18%	33%	23%	35%	22%	7%
Wastage	3.2%	1.2%	0.6%	0.6%	0.6%	0.6%	3.1%	0.0%	11.0%	15.7%	0.4%	0.0%
Administrative Costs												
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0
Advertising & Marketing	0	0	0	0	0	0	0	0	0	0	0	0
Bank Fees	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation Expense	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
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
Relocation Costs	0	0	0	0	0	0	0	0	0	0	0	0
Rent	0	0	0	0	0	0	0	0	0	0	0	0
Salaries	0	0	0	0	0	0	0	0	0	0	0	0
Shop consumables	0	12	0	6	0	4	0	0	0	1	20	0
Staff consumption	0	0	0	0	0	0	0	0	0	102	0	0
Telephone & Internet	0	0	0	0	0	0	0	0	0	0	0	0
Total Administrative Costs	0	12	0	6	0	4	0	0	0	103	20	0
Operating Profit	1,101	877	726	598	483	463	425	236	211	46	110	100
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	1,101	877	726	598	483	463	425	236	211	46	110	100
Profit after Taxation	1,101	877	726	598	483	463	425	236	211	46	110	100

PERRANWELL COMMUNITY STORES



Account	13 Pet Food etc	14 Stationery	15 Toiletries and Beauty	16 Unassigned	Total
Turnover					
Sales	279	211	124	(47)	22,951
Other revenue	0	0	0	0	0
Total Turnover	279	211	124	(47)	22,951
Cost of Sales					
Card Transaction fees	0	0	0	278	278
Cost of Goods Sold	217	171	90	3	16,892
Stock wastage	0	0	0	168	619
Total Cost of Sales	217	171	90	449	17,789
Gross Profit	62	40	34	(496)	5,161
Gross Margin	22%	19%	28%		22%
Wastage	0.0%	0.0%	0.0%		2.7%
Administrative Costs					
Accounting S/W fees	0	0	0	133	133
Advertising & Marketing	0	0	0	95	95
Bank Fees	0	0	0	9	9
Depreciation Expense	0	0	0	199	199
Insurance	0	0	0	35	35
IT Software and Consumables	0	0	0	146	146
Legal Expenses	0	0	0	459	459
Light, Power, Heating	0	0	0	651	651
Miscellaneous equipment uncapitalised	0	0	0	228	228
Postage, Freight & Courier	0	0	0	32	32
Printing & Stationery	0	0	0	57	57
Prize draws for shareholders	0	0	0	300	300
Relocation Costs	0	0	0	554	554
Rent	0	0	0	220	220
Salaries	0	0	0	740	740
Shop consumables	0	0	0	65	107
Staff consumption	0	0	0	0	102
Telephone & Internet	0	0	0	33	33
Total Administrative Costs	0	0	0	3,955	4,099
Operating Profit	62	40	34	(4,451)	1,062
Other Income					
Donations	0	0	0	0	0
Total Other Income	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	62	40	34	(4,451)	1,062
Profit after Taxation	62	40	34	(4,451)	1,062



Account	1 Youngs	2 Suzy Stebbing	3 Roddas	4 Bookers	5 Trevarthen	6 Colin Carters	7 Blakes	8 Gainsmore	9 Local Donor	10 GC Produce	11 Pryors	12 JJ & GDC Leach	13 Kneebone	14 B&M	15 Unassigned	Total
Turnover																
Sales	11,692	1,590	2,305	1,926	1,757	767	958	889	100	216	117	174	16	70	372	22,951
Other revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	11,692	1,590	2,305	1,926	1,757	767	958	889	100	216	117	174	16	70	372	22,951
Cost of Sales																
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	278	278
Cost of Goods Sold	8,901	875	1,692	1,317	1,422	501	749	718	0	140	54	136	10	31	346	16,892
Stock wastage	157	56	13	110	46	0	12	41	0	14	3	4	2	40	120	619
Total Cost of Sales	9,058	931	1,706	1,427	1,468	502	761	759	0	154	58	140	12	70	744	17,789
Gross Profit	2,634	659	600	500	289	266	197	130	100	61	59	34	4	(1)	(372)	5,161
Gross Margin	23%	41%	26%	26%	16%	35%	21%	15%	100%	28%	51%	20%	25%	-1%		22%
Wastage	1.3%	3.5%	0.6%	5.7%	2.6%	0.0%	1.2%	4.6%	0.0%	6.7%	2.7%	2.3%	15.0%	57.3%		2.7%
Administrative Costs																
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	133	133
Advertising & Marketing	0	0	0	80	0	0	0	0	0	0	0	0	0	0	15	95
Bank Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	9
Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	199	199
Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35	35
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	146	146
Legal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	459	459
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	651	651
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0	0	0	0	0	228	228
Postage, Freight & Courier	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32
Printing & Stationery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57	57
Prize draws for shareholders	0	0	0	0	0	0	0	0	0	0	0	0	0	0	300	300
Relocation Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	554	554
Rent	0	0	0	0	0	0	0	0	0	0	0	0	0	0	220	220
Salaries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	740	740
Shop consumables	36	0	6	0	0	0	0	0	0	0	0	0	0	0	65	107
Staff consumption	85	0	0	0	0	0	0	0	0	0	0	0	0	17	0	102
Telephone & Internet	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33	33
Total Administrative Costs	153	0	6	80	0	0	0	0	0	0	0	0	0	17	3,843	4,099
Operating Profit	2,481	659	594	419	289	266	197	130	100	61	59	34	4	(18)	(4,215)	1,062
Other Income																
Donations	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
Profit on Ordinary Activities Before Taxation	2,481	659	594	419	289	266	197	130	100	61	59	34	4	(18)	(4,215)	1,062
Profit after Taxation	2,481	659	594	419	289	266	197	130	100	61	59	34	4	(18)	(4,215)	1,062

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 01/8/2025 to 31/08/2025

CURRENT MONTH ONLY

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

Account	1	2	3	4	5	6	7	8	9	10	11	12
	Bakery and Bread	Groceries	Confectionery and Snacks	Dairy	Beers, Wines, Spirits	Chilled Products	Soft Drinks	Tea&Coffee takeaway	Fresh Produce	Frozen Products	Household	Tobacco and Vapes
Turnover												
Sales	2,118	2,045	1,360	1,359	1,368	1,393	709	304	543	276	309	648
Other revenue	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	2,118	2,045	1,360	1,359	1,368	1,393	709	304	543	276	309	648
<i>Share of total sales</i>	<i>17%</i>	<i>16%</i>	<i>11%</i>	<i>11%</i>	<i>11%</i>	<i>11%</i>	<i>6%</i>	<i>2%</i>	<i>4%</i>	<i>2%</i>	<i>2%</i>	<i>5%</i>
Cost of Sales												
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	1,476	1,512	979	999	1,082	1,106	480	151	366	191	238	603
Stock wastage	61	30	6	9	13	53	5	17	71	0	1	0
Total Cost of Sales	1,537	1,542	986	1,009	1,096	1,160	485	168	438	191	239	603
Gross Profit	581	503	374	350	272	233	224	136	106	85	70	45
<i>Gross Margin</i>	<i>27%</i>	<i>25%</i>	<i>28%</i>	<i>26%</i>	<i>20%</i>	<i>17%</i>	<i>32%</i>	<i>45%</i>	<i>19%</i>	<i>31%</i>	<i>23%</i>	<i>7%</i>
<i>Wastage</i>	<i>2.9%</i>	<i>1.5%</i>	<i>0.5%</i>	<i>0.7%</i>	<i>1.0%</i>	<i>3.8%</i>	<i>0.7%</i>	<i>5.6%</i>	<i>13.1%</i>	<i>0.0%</i>	<i>0.4%</i>	<i>0.0%</i>
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
Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0	0	0	0
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0	0
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0	0	0
Postage, Freight & Courier	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
Rent	0	0	0	0	0	0	0	0	0	0	0	0
Salaries	0	0	0	0	0	0	0	0	0	0	0	0
Shop consumables	0	4	0	3	0	0	0	0	0	0	9	0
Staff consumption	0	0	0	0	0	0	0	72	0	0	0	0
Telephone & Internet	0	0	0	0	0	0	0	0	0	0	0	0
Total Administrative Costs	0	4	0	3	0	0	0	72	0	0	9	0
Operating Profit	581	499	374	348	272	233	224	64	106	85	61	45
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	581	499	374	348	272	233	224	64	106	85	61	45
Profit after Taxation	581	499	374	348	272	233	224	64	106	85	61	45

PERRANWELL COMMUNITY STORES



Account	13 Pet Food etc	14 Toiletries and Beauty	15 Stationery	16 Unassigned	Total
Turnover					
Sales	146	53	111	(62)	12,681
Other revenue	0	0	0	0	0
Total Turnover	146	53	111	(62)	12,681
<i>Share of total sales</i>	<i>1%</i>	<i>0%</i>	<i>1%</i>	<i>0%</i>	<i>100%</i>
Cost of Sales					
Card Transaction fees	0	0	0	162	162
Cost of Goods Sold	116	39	99	(8)	9,430
Stock wastage	0	0	0	68	336
Total Cost of Sales	116	39	99	222	9,928
Gross Profit	30	15	12	(284)	2,753
<i>Gross Margin</i>	<i>21%</i>	<i>27%</i>	<i>11%</i>		<i>22%</i>
<i>Wastage</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>		<i>2.6%</i>
Administrative Costs					
Accounting S/W fees	0	0	0	67	67
Advertising & Marketing	0	0	0	95	95
Depreciation Expense	0	0	0	100	100
Insurance	0	0	0	35	35
IT Software and Consumables	0	0	0	73	73
Light, Power, Heating	0	0	0	451	451
Miscellaneous equipment uncapitalised	0	0	0	21	21
Postage, Freight & Courier	0	0	0	14	14
Prize draws for shareholders	0	0	0	300	300
Rent	0	0	0	220	220
Salaries	0	0	0	325	325
Shop consumables	0	0	0	20	36
Staff consumption	0	0	0	0	72
Telephone & Internet	0	0	0	16	16
Total Administrative Costs	0	0	0	1,736	1,824
Operating Profit	30	15	12	(2,020)	929
Other Income					
Donations	0	0	0	0	0
Total Other Income	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	30	15	12	(2,020)	929
Profit after Taxation	30	15	12	(2,020)	929

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 01/8/2025 to 31/08/2025

CURRENT MONTH ONLY

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



Account	Youngs	Roddas	Suzy Stebbing	Bookers	Trevarthen	Colin Carters	Blakes	Gainsmore	Local Donor	GC Produce	Pryors	JJ & GDC Leach	Kneebone	Unassigned	Total
Turnover															
Sales	6,267	1,340	1,005	972	1,090	464	488	497	65	101	55	108	6	224	12,681
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	6,267	1,340	1,005	972	1,090	464	488	497	65	101	55	108	6	224	12,681
Cost of Sales															
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	162	162
Cost of Goods Sold	4,743	984	641	674	888	304	387	400	0	62	28	84	4	230	9,430
Stock wastage	68	9	39	81	31	0	1	18	0	11	0	4	2	70	336
Total Cost of Sales	4,812	994	681	755	919	304	389	418	0	73	28	88	6	462	9,928
Gross Profit	1,456	347	325	217	172	160	99	79	65	28	27	20	(1)	(238)	2,753
Gross Margin	23%	26%	32%	22%	16%	34%	20%	16%	100%	27%	49%	18%	-16%		22%
Wastage	1.1%	0.7%	3.9%	8.3%	2.8%	0.1%	0.2%	3.6%	0.0%	11.1%	0.0%	3.7%	43.6%		2.6%
Administrative Costs															
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0	0	67	67
Advertising & Marketing	0	0	0	80	0	0	0	0	0	0	0	0	0	15	95
Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	100	100
Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	35	35
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	73	73
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0	0	0	0	451	451
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0	0	0	0	21	21
Postage, Freight & Courier	14	0	0	0	0	0	0	0	0	0	0	0	0	0	14
Prize draws for shareholders	0	0	0	0	0	0	0	0	0	0	0	0	0	300	300
Rent	0	0	0	0	0	0	0	0	0	0	0	0	0	220	220
Salaries	0	0	0	0	0	0	0	0	0	0	0	0	0	325	325
Shop consumables	13	3	0	0	0	0	0	0	0	0	0	0	0	20	36
Staff consumption	72	0	0	0	0	0	0	0	0	0	0	0	0	0	72
Telephone & Internet	0	0	0	0	0	0	0	0	0	0	0	0	0	16	16
Total Administrative Costs	99	3	0	80	0	0	0	0	0	0	0	0	0	1,642	1,824
Operating Profit	1,357	344	325	137	172	160	99	79	65	28	27	20	(1)	(1,880)	929
Other Income															
Donations	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
Profit on Ordinary Activities Before Taxation	1,357	344	325	137	172	160	99	79	65	28	27	20	(1)	(1,880)	929
Profit after Taxation	1,357	344	325	137	172	160	99	79	65	28	27	20	(1)	(1,880)	929

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

As at 31/08/2025

OPERATING MONTH

2



BALANCE SHEET

	This month	Last month	Change in month
<i>ASSETS</i>			
<i>CURRENT ASSETS</i>			
Cash and cash in transit	55,132	55,301	-170
Stocks	10,573	9,366	1,208
Other	420	52	368
	66,125	64,719	1,407
<i>FIXED ASSETS</i>			
Equipment	5,752	5,851	-100
<i>CURRENT LIABILITIES</i>			
Accounts Payable	-9,168	-9,474	306
Accruals	-355	-355	0
VAT	94	148	-54
Other Creditors	-2,077	-1,448	-629
	-11,507	-11,129	-377
NET CURRENT ASSETS	60,370	59,441	929
<i>SHAREHOLDERS FUNDS</i>			
Share capital	10,100	10,100	0
Donations	23,716	23,716	0
Retained earnings	26,554	25,624	929
TOTAL SHAREHOLDERS FUNDS	60,370	59,441	929

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	Margin %
			Ex VAT		Ex VAT	VAT)	
1	Bon Appetit - £2.50 Cake Slice	443	1003.83	74.67	413.50	590.33	59%
2	Green Semi-skim Milk 2L	386	884.46	3.34	613.74	270.72	31%
3	Bon Appetit - £3 Pie Slice / Sausage Roll	185	497.55	57.45	263.23	234.32	47%
4	Takeaway Coffees / Hot Chocolate	141	292.90	0.51	153.69	139.21	48%
5	Medium Free Range Eggs x6	193	383.77	0.30	250.90	132.87	35%
6	Large Fresh Eggs x6	228	383.46	1.86	250.80	132.66	35%
7	Blue Whole Milk 2L	156	358.45	0.35	248.04	110.41	31%
8	Blakes Cake-SLICE	104	237.65	15.55	130.71	106.94	45%
9	DI MARIA PROSECCO	60	462.58	0.00	373.86	88.72	19%
10	Green Semi-Skim Milk 1L	230	287.31	0.19	202.40	84.91	30%
11	Donated Cake / pastry LARGE	25	75.00	0.00	0.00	75.00	100%
12	Ham slices	251	637.54	4.11	573.43	64.10	10%
13	Potatoes - LARGE bag	46	91.54	0.00	36.80	54.74	60%
14	Rindless Bacon	107	346.12	0.96	291.95	54.17	16%
15	SAN MIGUEL 440ML 4PK	52	272.49	0.00	218.48	54.01	20%
16	Feast Original 90ml	99	143.93	0.00	94.35	49.58	34%
17	CANTI PROSECCO 75CL	25	212.25	0.00	164.58	47.67	22%
18	Meadow Churn Salted butter 250g	58	143.17	1.25	95.70	47.47	33%
19	Blue Whole Milk 1L	115	143.56	0.19	101.20	42.36	30%
20	Takeaway Tea & Decaf Coffee Bags	31	47.56	1.67	10.62	36.94	78%
21	Cathedral mature cheddar 200g	43	141.47	0.00	107.50	33.97	24%
22	Pork Sausages	57	217.73	9.93	184.47	33.27	15%
23	COKE CANS 330MLS X 24	119	93.23	0.79	60.94	32.29	35%
24	Cards	31	32.25	0.00	0.00	32.25	100%
25	Warburtons Seeded Batch 800g	88	178.68	5.24	146.96	31.72	18%
26	CORNISH **ORIGINAL COFFEE** 227G x6	22	112.66	0.00	81.73	30.93	27%
27	Double Cream 250ml	54	104.50	8.36	73.98	30.52	29%
28	Classic White Choc Stick PM149	58	71.96	0.00	42.92	29.04	40%
29	Book of 8 stamps - 2nd Class	13	90.48	0.00	65.00	25.48	28%
30	Donated Cake / Pastry MEDIUM	11	25.30	0.00	0.00	25.30	100%
31	Blakes 4 saffron buns	46	126.50	0.00	101.20	25.30	20%
32	Roddas Cornish Butter	32	103.83	3.37	79.04	24.79	24%
33	Cornish Honey 454g	12	106.80	0.00	84.00	22.80	21%
34	Earrings	4	22.75	2.25	0.00	22.75	100%
35	Warburtons Tiger Bloomer 600g	53	95.91	2.14	73.67	22.24	23%
36	HEINEKEN 440ML 4PK	22	109.78	0.00	87.58	22.20	20%
37	Lucozade Energy Original PM1.50	41	51.25	0.00	29.73	21.53	42%
38	Clotted Cream 113g	52	85.80	0.00	64.48	21.32	25%
39	BANROCK SHIRAZ MATARO	16	103.66	0.00	82.74	20.92	20%
40	Houmous classic	42	66.54	0.24	45.78	20.76	31%
791	Sealapack 35 freezer bags	2	0.99	0.99	1.10	-0.11	-11%
792	BORWICKS BICARB SODA 100G X 12	2	0.59	0.59	0.88	-0.29	-49%
793	BURTS CHEDDAR & SPRING ONION x10 - 150g	8	9.83	4.49	10.32	-0.49	-5%
794	PM 1.15 HERMESITAS SWEETENERS	3	2.30	1.15	2.79	-0.49	-21%
795	Kale	3	3.00	1.50	3.60	-0.60	-20%
796	Large Envelopes	-1	-0.62	0.00	0.00	-0.62	100%
797	Maille Dijon Mustard	5	8.35	3.60	8.99	-0.64	-8%
798	Kallo rice cakes lightly salted	9	12.01	4.64	12.69	-0.68	-6%
799	Staff Hot Chocolate	6	0.00	0.00	0.90	-0.90	n/a
800	PM 1.49 ROBINSONS SQUASH SUMMER FRUIT 7	1	0.00	1.24	1.02	-1.02	n/a
801	ROBINSONS SQUASH APPLE & BLACK PM159	12	11.22	3.74	12.25	-1.03	-9%
802	DEL MONTE GRAPEFRUIT SEGMENTS IN JUICE 4	7	7.86	4.39	8.96	-1.10	-14%
803	MAILLEWHOLE GRAIN MUSTARD X 6	2	2.38	2.40	3.58	-1.20	-51%
804	PM 5.50 KENCO DECAF GREEN COFFEE	5	22.00	5.50	23.21	-1.21	-5%
805	MCVITIES JAFFA CAKES BOX	3	2.52	2.55	3.79	-1.27	-50%
806	TATE & LYLE BLACK TREACLE 454G X 12	1	0.00	1.69	1.36	-1.36	n/a
807	Dettol multi purpose wipes	1	-0.01	1.67	1.38	-1.39	9306%
808	TATE & LYLE GRANULATED SUGAR *500G* X 10	13	12.72	0.15	14.50	-1.78	-14%
809	Large White Cabbage	4	4.82	4.82	6.76	-1.94	-40%
810	Snackster Cheese & Onion PM199	3	1.99	3.98	4.00	-2.01	-101%
811	Staff White Coffee	2	0.00	0.00	2.18	-2.18	n/a
812	Cucumber	27	19.00	8.00	21.33	-2.33	-12%
813	PM1.25 MARMITE CRISPS 65G	15	9.29	6.28	11.73	-2.44	-26%
814	NESCAFE LATTE SACHETS (box) 8S X 6	3	4.93	4.94	7.40	-2.47	-50%
815	Staff Cappuccino	4	0.00	0.00	2.50	-2.50	n/a
816	Blakes Rich Slab Cake	48	177.89	47.71	180.48	-2.59	-1%
817	Galbai Mozzarella 125g	16	20.59	12.85	23.20	-2.61	-13%
818	Lime	18	4.40	5.50	7.20	-2.80	-64%
819	Sweet Potatoes	38	6.12	3.38	9.04	-2.92	-48%
820	Chicken Bites DFE PM100	8	3.00	5.00	6.29	-3.29	-110%
821	Snacksters Sausage Roll pm 1.39	7	2.77	6.96	6.72	-3.95	-143%
822	ESSENTIAL FOIL 300mm x 5m x 12	15	6.48	9.68	10.49	-4.01	-62%
823	Staff Americano	13	0.00	0.00	4.06	-4.06	n/a
824	Meniszez Bake At Home French Rolls	2	1.62	4.88	5.78	-4.16	-257%
825	Warburtons Fruited Teacakes	19	19.33	10.12	23.75	-4.42	-23%
826	Staff Tea / Coffee bags	13	0.00	0.00	5.59	-5.59	n/a
827	Staff Latte	14	0.00	0.00	8.75	-8.75	n/a
828	COLEMANS APPLE SAUCE 155G	16	7.84	20.16	20.77	-12.93	-165%
829	Baking Potatoes	163	45.50	36.00	60.31	-14.81	-33%
830	Staff Coffees / Hot Chocolate	62	0.00	0.00	67.58	-67.58	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	Bon Appetit - £2.50 Cake Slice	443	1003.83	74.67	413.50	590.33	59%
2	Green Semi-skim Milk 2L	386	884.46	3.34	613.74	270.72	31%
3	Ham slices	251	637.54	4.11	573.43	64.10	10%
4	Bon Appetit - £3 Pie Slice / Sausage Roll	185	497.55	57.45	263.23	234.32	47%
5	DI MARIA PROSECCO	60	462.58	0.00	373.86	88.72	19%
6	Medium Free Range Eggs x6	193	383.77	0.30	250.90	132.87	35%
7	Large Fresh Eggs x6	228	383.46	1.86	250.80	132.66	35%
8	Blue Whole Milk 2L	156	358.45	0.35	248.04	110.41	31%
9	Rindless Bacon	107	346.12	0.96	291.95	54.17	16%
10	Lambert Blue k/s original	27	317.25	0.00	304.02	13.23	4%
11	Takeaway Coffees / Hot Chocolate	141	292.90	0.51	153.69	139.21	48%
12	Green Semi-Skim Milk 1L	230	287.31	0.19	202.40	84.91	30%
13	Golden Virginia yellow	14	286.44	0.00	268.95	17.49	6%
14	SAN MIGUEL 440ML 4PK	52	272.49	0.00	218.48	54.01	20%
15	Cutters choice original 30g x 5	12	263.04	0.00	250.20	12.84	5%
16	Blakes Cake-SLICE	104	237.65	15.55	130.71	106.94	45%
17	Pork Sausages	57	217.73	9.93	184.47	33.27	15%
18	CANTI PROSECCO 75CL	25	212.25	0.00	164.58	47.67	22%
19	Blakes Almond and Cherry	50	191.99	43.01	188.00	3.99	2%
20	Warburtons Seeded Batch 800g	88	178.68	5.24	146.96	31.72	18%
21	Blakes Rich Slab Cake	48	177.89	47.71	180.48	-2.59	-1%
22	Lambert & Butler	13	161.98	0.00	154.56	7.42	5%
23	Hogs Pudding	52	159.03	19.58	144.71	14.32	9%
24	Pottery - Hugh West	5	150.00	0.00	150.00	0.00	0%
25	Feast Original 90ml	99	143.93	0.00	94.35	49.58	34%
26	Blue Whole Milk 1L	115	143.56	0.19	101.20	42.36	30%
27	Meadow Churn Salted butter 250g	58	143.17	1.25	95.70	47.47	33%
28	Cathedral mature cheddar 200g	43	141.47	0.00	107.50	33.97	24%
29	Malboro Bright	10	139.60	0.00	131.80	7.80	6%
30	Blakes 4 saffron buns	46	126.50	0.00	101.20	25.30	20%
31	CORNISH **ORIGINAL COFFEE** 227G x6	22	112.66	0.00	81.73	30.93	27%
32	Warburtons White Farmhouse 800g	70	112.59	12.71	103.60	8.99	8%
33	ANDREX TOILET ROLLS 4PK PM2.99	46	112.05	2.49	100.05	12.00	11%
34	Dahlias - Mikes Flowers	46	110.31	3.83	92.00	18.31	17%
35	HEINEKEN 440ML 4PK	22	109.78	0.00	87.58	22.20	20%
36	Cornish Honey 454g	12	106.80	0.00	84.00	22.80	21%
37	Turkey slices	42	104.69	3.42	99.47	5.23	5%
38	Double Cream 250ml	54	104.50	8.36	73.98	30.52	29%
39	Roddas Cornish Butter	32	103.83	3.37	79.04	24.79	24%
40	BANROCK SHIRAZ MATARO	16	103.66	0.00	82.74	20.92	20%
791	Sealapack 35 freezer bags	2	0.99	0.99	1.10	-0.11	-11%
792	ATHENA COTTON WOOL BALLS	1	0.99	0.00	0.69	0.30	30%
793	FLAMEFAST FIRELIGHTERS 24X	1	0.94	0.00	0.55	0.39	41%
794	CAKE CASES WHITE 75S X 12	1	0.84	0.15	0.68	0.16	19%
795	TANGO ice poles	2	0.84	0.00	0.47	0.37	45%
796	Chic croissant	1	0.79	0.00	0.00	0.79	100%
797	Mondelez Croissant Double Max. Vanilla & Strawbe	1	0.79	0.00	0.58	0.22	27%
798	Cadbury Dairy Milk Little Bar 18g	2	0.76	0.00	0.62	0.14	18%
799	Halls Menthol Cherry Flavour 32 g	1	0.75	0.00	0.57	0.18	24%
800	Parsley	1	0.75	0.00	0.60	0.15	20%
801	SHEBA FINE FLAKES SALMON IN JELLY	1	0.74	0.00	0.60	0.14	19%
802	Haribo	1	0.70	0.00	0.00	0.70	100%
803	PM 80P COKE ZERO CAN	1	0.67	0.00	0.39	0.28	41%
804	Wrapping Paper	1	0.66	0.00	0.49	0.17	26%
805	Brown Tape	1	0.63	0.00	0.00	0.63	100%
806	Glue Stick	1	0.63	0.00	0.00	0.63	100%
807	PM 75P CADBURY CRUNCHIES STD	1	0.63	0.00	0.48	0.15	24%
808	Ribena Blackcurrant 250ml PM75p	1	0.63	0.00	0.42	0.21	33%
809	Shoetreats wax Shoe Polish 50ml	1	0.63	0.00	0.42	0.21	34%
810	White Tack	1	0.63	0.00	0.39	0.24	38%
811	Spring onion bunch	1	0.60	0.00	0.41	0.19	32%
812	BORWICKS BICARB SODA 100G X 12	2	0.59	0.59	0.88	-0.29	-49%
813	Haribo Mega Roulette 45g PM70p	1	0.58	0.00	0.33	0.25	42%
814	LASER 2 LADIES RAZOR 10PK	1	0.57	0.00	0.41	0.16	28%
815	LASER 2 MENS RAZOR 10Pack	1	0.57	0.00	0.41	0.16	29%
816	Paper	1	0.49	0.00	0.00	0.49	100%
817	Ice lolly	1	0.40	0.00	0.00	0.40	100%
818	Yoghurt	1	0.35	0.00	0.00	0.35	100%
819	Small Envelopes	3	0.25	0.00	0.00	0.25	100%
820	Staff Coffees / Hot Chocolate	62	0.00	0.00	67.58	-67.58	n/a
821	Staff Latte	14	0.00	0.00	8.75	-8.75	n/a
822	Staff Americano	13	0.00	0.00	4.06	-4.06	n/a
823	Staff Tea / Coffee bags	13	0.00	0.00	5.59	-5.59	n/a
824	Staff Hot Chocolate	6	0.00	0.00	0.90	-0.90	n/a
825	Staff Cappuccino	4	0.00	0.00	2.50	-2.50	n/a
826	Staff White Coffee	2	0.00	0.00	2.18	-2.18	n/a
827	PM 1.49 ROBINSONS SQUASH SUMMER FRUIT 7	1	0.00	1.24	1.02	-1.02	n/a
828	TATE & LYLE BLACK TREACLE 454G X 12	1	0.00	1.69	1.36	-1.36	n/a
829	Dettol multi purpose wipes	1	-0.01	1.67	1.38	-1.39	9306%
830	Large Envelopes	-1	-0.62	0.00	0.00	-0.62	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	Bon Appetit - £2.50 Cake Slice	443	1003.83	74.67	413.50	590.33	59%
2	Green Semi-skim Milk 2L	386	884.46	3.34	613.74	270.72	31%
3	Carrots/Parsnips	294	21.88	36.92	20.29	1.59	7%
4	Ham slices	251	637.54	4.11	573.43	64.10	10%
5	Green Semi-Skim Milk 1L	230	287.31	0.19	202.40	84.91	30%
6	Large Fresh Eggs x6	228	383.46	1.86	250.80	132.66	35%
7	Medium Free Range Eggs x6	193	383.77	0.30	250.90	132.87	35%
8	Bon Appetit - £3 Pie Slice / Sausage Roll	185	497.55	57.45	263.23	234.32	47%
9	Baking Potatoes	163	45.50	36.00	60.31	-14.81	-33%
10	Blue Whole Milk 2L	156	358.45	0.35	248.04	110.41	31%
11	Takeaway Coffees / Hot Chocolate	141	292.90	0.51	153.69	139.21	48%
12	COKE CANS 330MLS X 24	119	93.23	0.79	60.94	32.29	35%
13	Blue Whole Milk 1L	115	143.56	0.19	101.20	42.36	30%
14	Green Semi-skim Milk 568ml	108	79.44	4.80	59.40	20.04	25%
15	Rindless Bacon	107	346.12	0.96	291.95	54.17	16%
16	Blakes Cake-SLICE	104	237.65	15.55	130.71	106.94	45%
17	Feast Original 90ml	99	143.93	0.00	94.35	49.58	34%
18	Warburtons Seeded Batch 800g	88	178.68	5.24	146.96	31.72	18%
19	Tango Pops	80	26.54	0.00	16.80	9.74	37%
20	Thick & Creamy Yogurt / Yoghurt 125g	72	48.96	0.00	33.32	15.64	32%
21	Warburtons White Farmhouse 800g	70	112.59	12.71	103.60	8.99	8%
22	Peppers - large	69	38.25	13.50	33.81	4.44	12%
23	Onion	67	32.43	1.07	15.53	16.90	52%
24	Staff Coffees / Hot Chocolate	62	0.00	0.00	67.58	-67.58	n/a
25	Warburtons Wholemeal 800g	62	94.86	7.44	86.80	8.06	8%
26	Tomatoes 2 for 50p	61	25.00	5.50	23.18	1.82	7%
27	Whirlz lolly 80ml PM100	61	50.64	0.00	32.60	18.04	36%
28	DI MARIA PROSECCO	60	462.58	0.00	373.86	88.72	19%
29	TIC TAC MIXER FRUIT ADVENTURE	59	41.89	0.00	30.33	11.56	28%
30	Warburtons Seeded Batch 400g	59	78.29	1.36	64.90	13.39	17%
31	Classic White Choc Stick PM149	58	71.96	0.00	42.92	29.04	40%
32	Meadow Churn Salted butter 250g	58	143.17	1.25	95.70	47.47	33%
33	PM 35P FREDDO	58	16.83	0.00	14.09	2.74	16%
34	Red Skim Milk 568ml	58	43.56	1.68	31.90	11.66	27%
35	Pork Sausages	57	217.73	9.93	184.47	33.27	15%
36	Ice Pop - Mr Freeze	56	9.49	0.00	5.04	4.45	47%
37	pm 75p maltesers 37g	55	34.65	0.00	26.13	8.53	25%
38	Warburtons Wholemeal 400g	55	67.49	1.26	52.25	15.24	23%
39	Double Cream 250ml	54	104.50	8.36	73.98	30.52	29%
40	Warburtons Tiger Bloomer 600g	53	95.91	2.14	73.67	22.24	23%
791	pm 2.99 Hellmans Light Mayo	1	2.99	0.00	2.39	0.60	20%
792	PM £4.50 COKE CANS 330ml 6PK x 4	1	3.96	0.00	3.07	0.89	22%
793	PM £4.99 KENCO DECAF GREEN COFFEE 100G X	1	4.99	0.00	4.22	0.78	16%
794	PM 75P CADBURY CRUNCHIES STD	1	0.63	0.00	0.48	0.15	24%
795	PM 80P COKE ZERO CAN	1	0.67	0.00	0.39	0.28	41%
796	Quiche	1	3.00	0.00	0.00	3.00	100%
797	Quiche5020379187442	1	3.00	0.00	0.00	3.00	100%
798	REVELS TREAT BAG 68G PM	1	1.13	0.00	0.88	0.25	22%
799	Ribena Blackcurrant 250ml PM75p	1	0.63	0.00	0.42	0.21	33%
800	ROBINSONS SQUASH ORANGE NAS 750 PM149	1	1.24	0.00	1.02	0.22	18%
801	ROSES LIME CORDIAL 1LTR	1	3.63	0.00	2.55	1.08	30%
802	RRP 4.35 NESCAFE GOLD BLEND	1	4.79	-0.44	3.67	1.13	23%
803	Runner Beans Bunch	1	1.50	0.00	1.00	0.50	33%
804	Running Duck Chenin Blanc	1	7.79	0.00	6.23	1.57	20%
805	SANDWICH TUNA & MAYO PM199	1	1.99	0.00	1.33	0.66	33%
806	SAXA TABLE SALT 70G POTx12	1	1.45	0.00	1.08	0.37	25%
807	SHEBA FINE FLAKES SALMON IN JELLY	1	0.74	0.00	0.60	0.14	19%
808	Shoetreats wax Shoe Polish 50ml	1	0.63	0.00	0.42	0.21	34%
809	SM Cheese Pizza	1	1.50	0.00	1.09	0.41	27%
810	Spring onion bunch	1	0.60	0.00	0.41	0.19	32%
811	SUNPAT CRUNCHY PEANUT BUTTER 300G	1	2.99	0.00	2.24	0.75	25%
812	Swich	1	1.99	0.00	0.00	1.99	100%
813	Takeaway Americano	1	2.08	0.00	1.09	0.99	48%
814	Takeaway Capuccino Coffee	1	2.08	0.00	1.09	0.99	48%
815	Takeaway White Coffee	1	2.08	0.00	1.09	0.99	48%
816	Tampax Tampons	1	2.99	0.00	2.17	0.82	27%
817	TATE & LYLE BLACK TREACLE 454G X 12	1	0.00	1.69	1.36	-1.36	n/a
818	TATE & LYLE GOLDEN SYRUP 454g X 12	1	2.09	0.00	1.53	0.56	27%
819	TIPTREE CHOCOLATE SPREAD 205g x 6	1	3.29	0.00	2.63	0.67	20%
820	Tuna mayo	1	1.99	0.00	0.00	1.99	100%
821	Tuna mayo sandwich	1	1.99	0.00	0.00	1.99	100%
822	TWININGS STRAWBERRY & RASPBERRY 20 TEA BAC	1	2.85	0.00	2.14	0.71	25%
823	Vape: Lost Mary BM600 Cherry Ice	1	4.99	0.00	2.36	2.63	53%
824	White Tack	1	0.63	0.00	0.39	0.24	38%
825	Wisdom toothbrushes twin pack	1	1.30	0.00	0.90	0.40	31%
826	Wrapping Paper	1	0.66	0.00	0.49	0.17	26%
827	Yeo yoghurt	1	2.85	0.00	0.00	2.85	100%
828	Yoghurt	1	0.35	0.00	0.00	0.35	100%
829	Yogurt	1	2.50	0.00	0.00	2.50	100%
830	Large Envelopes	-1	-0.62	0.00	0.00	-0.62	100%

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 - £2.50 Cake Slice	249	587.13	35.37	232.42	354.71	60%
2	Bon Appetit - £3 Pie Slice / Sausage Roll	125	329.55	45.45	158.19	171.36	52%
3	Green Semi-skim Milk 2L	221	504.96	3.34	351.39	153.57	30%
4	Takeaway Coffees / Hot Chocolate	131	272.10	0.51	142.79	129.31	48%
5	Medium Free Range Eggs x6	117	232.53	0.30	152.10	80.43	35%
6	Large Fresh Eggs x6	138	231.36	1.86	151.80	79.56	34%
7	Ham slices	140	358.25	1.42	291.39	66.86	19%
8	Blue Whole Milk 2L	91	208.95	0.35	144.69	64.26	31%
9	Blakes Cake-SLICE	51	122.50	5.00	67.38	55.13	45%
10	Donated Cake / pastry LARGE	17	51.00	0.00	0.00	51.00	100%
11	Green Semi-Skim Milk 1L	136	169.81	0.19	119.68	50.13	30%
12	DI MARIA PROSECCO	32	246.70	0.00	199.39	47.31	19%
13	CANTI PROSECCO 75CL	20	169.80	0.00	131.67	38.13	22%
14	Rindless Bacon	62	200.38	0.96	163.01	37.37	19%
15	Blue Whole Milk 1L	67	83.56	0.19	58.96	24.60	29%
16	SAN MIGUEL 440ML 4PK	24	125.77	0.00	101.86	23.91	19%
17	Pork Sausages	34	133.63	1.97	109.87	23.76	18%
18	Takeaway Tea & Decaf Coffee Bags	19	31.72	0.00	8.17	23.55	74%
19	CORNISH **ORIGINAL COFFEE** 227G x6	16	82.40	0.00	59.44	22.96	28%
20	Earrings	4	22.75	2.25	0.00	22.75	100%
21	Meadow Churn Salted butter 250g	27	67.23	0.00	44.55	22.68	34%
22	Potatoes - LARGE bag	18	35.82	0.00	14.40	21.42	60%
23	Warburtons Seeded Batch 800g	52	107.63	1.05	86.84	20.79	19%
24	Roddas Cornish Butter	23	77.05	0.00	56.81	20.24	26%
25	Flowers	7	19.25	0.00	0.00	19.25	100%
26	Jam sugar	5	18.88	1.87	0.00	18.88	100%
27	Pies	1	18.00	0.00	0.00	18.00	100%
28	Dahlias - Mikes Flowers	42	101.15	3.83	84.00	17.15	17%
29	BANROCK SHIRAZ MATARO	13	85.54	0.00	68.45	17.10	20%
30	NESCAFE GOLD BLEND COFFEE 95G X 6	4	30.36	0.00	13.46	16.90	56%
31	Book of 8 stamps - 2nd Class	8	55.68	0.00	40.00	15.68	28%
32	Cornish Honey 454g	8	71.20	0.00	56.00	15.20	21%
33	ROWESFROZEN PASTIES STEAK	25	49.25	0.00	34.75	14.50	29%
34	Warburtons Tiger Bloomer 600g	34	61.69	1.21	47.26	14.43	23%
35	Cathedral mature cheddar 200g	18	59.22	0.00	45.00	14.22	24%
36	Donated Cake / Pastry MEDIUM	6	13.80	0.00	0.00	13.80	100%
37	Prevatia Italian Sparkling Brut	5	35.40	0.00	22.50	12.90	36%
38	COKE CANS 330MLS X 24	45	35.55	0.00	23.04	12.51	35%
39	Tomatoes Cherry - bag	25	37.50	0.00	25.00	12.50	33%
40	Clotted Cream 113g	30	49.50	0.00	37.20	12.30	25%
657	LASER 2 LADIES RAZOR 10PK	1	0.57	0.00	0.41	0.16	28%
658	SHEBA FINE FLAKES SALMON IN JELLY	1	0.74	0.00	0.60	0.14	19%
659	Cadbury Dairy Milk Little Bar 18g	2	0.76	0.00	0.62	0.14	18%
660	Small Envelopes	1	0.08	0.00	0.00	0.08	100%
661	Pottery - Hugh West	5	150.00	0.00	150.00	0.00	0%
662	Cornish Morvah - Earrings	4	40.00	0.00	40.00	0.00	0%
663	Cornish Morvah - Fairy Lights	2	36.00	0.00	36.00	0.00	0%
664	Cornish Morvah - Studs	4	20.00	0.00	20.00	0.00	0%
665	Kelloggs Bran Flakes. PM349	4	13.96	0.00	13.96	0.00	0%
666	Cornish Morvah - Cards	4	10.00	0.00	10.00	0.00	0%
667	Cornish Morvah - Bracelet	2	7.00	0.00	7.00	0.00	0%
668	Perranwell Walk book - £5	1	5.00	0.00	5.00	0.00	0%
669	Perranwell Walk book - £3	1	3.00	0.00	3.00	0.00	0%
670	BORWICKS BICARB SODA 100G X 12	2	0.59	0.59	0.88	-0.29	-49%
671	PM 3.35 TETLEY TEA BAGS DECAF 40S X16	6	16.74	3.36	17.09	-0.35	-2%
672	SEALAPACK FREEZER BAGS 15S X 12	2	1.16	1.16	1.57	-0.41	-35%
673	PM 99P SUPER NOODLES BBQ BEEF POTS 75G x	6	3.96	1.98	4.46	-0.50	-13%
674	Sealapack 35 freezer bags	1	0.00	0.99	0.55	-0.55	n/a
675	Kale	3	3.00	1.50	3.60	-0.60	-20%
676	Large Envelopes	-1	-0.62	0.00	0.00	-0.62	100%
677	Broccoli	6	6.40	3.20	7.14	-0.74	-12%
678	ROBINSONS SQUASH APPLE & BLACK PM159	7	6.26	2.50	7.15	-0.89	-14%
679	TIPTREE ORANGE MARMALADE 340g x 6	2	3.05	2.99	4.20	-1.15	-38%
680	Cucumber	13	9.00	4.00	10.27	-1.27	-14%
681	TATE & LYLE GRANULATED SUGAR *500G* X 10	9	8.76	0.15	10.04	-1.28	-15%
682	TATE & LYLE BLACK TREACLE 454G X 12	1	0.00	1.69	1.36	-1.36	n/a
683	Warburtons Fruited Teacakes	8	8.51	3.89	10.00	-1.49	-18%
684	Large White Cabbage	4	4.82	4.82	6.76	-1.94	-40%
685	Snackster Cheese & Onion PM199	3	1.99	3.98	4.00	-2.01	-101%
686	Lime	18	4.40	5.50	7.20	-2.80	-64%
687	Sweet Potatoes	24	2.87	3.13	5.71	-2.84	-99%
688	Chicken Bites DFE PM100	8	3.00	5.00	6.29	-3.29	-110%
689	ESSENTIAL FOIL 300mm x 5m x 12	11	4.32	7.53	7.69	-3.37	-78%
690	Blakes Rich Slab Cake	27	97.99	28.91	101.52	-3.53	-4%
691	Galbai Mozzarella 125g	8	8.05	8.67	11.60	-3.55	-44%
692	Snacksters Sausage Roll pm 1.39	7	2.77	6.96	6.72	-3.95	-143%
693	Staff Tea / Coffee bags	13	0.00	0.00	5.59	-5.59	n/a
694	COLEMANS APPLE SAUCE 155G	9	0.87	14.88	11.68	-10.81	-1243%
695	Baking Potatoes	127	27.50	36.00	46.99	-19.49	-71%
696	Staff Coffees / Hot Chocolate	61	0.00	0.00	66.49	-66.49	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 VAT		Ex VAT	Ex VAT	Margin %
1	Bon Appetit - £2.50 Cake Slice	249	587.13	35.37	232.42	354.71	60%
2	Green Semi-skim Milk 2L	221	504.96	3.34	351.39	153.57	30%
3	Ham slices	140	358.25	1.42	291.39	66.86	19%
4	Bon Appetit - £3 Pie Slice / Sausage Roll	125	329.55	45.45	158.19	171.36	52%
5	Takeaway Coffees / Hot Chocolate	131	272.10	0.51	142.79	129.31	48%
6	Lambert Blue k/s original	22	258.50	0.00	247.72	10.78	4%
7	DI MARIA PROSECCO	32	246.70	0.00	199.39	47.31	19%
8	Medium Free Range Eggs x6	117	232.53	0.30	152.10	80.43	35%
9	Large Fresh Eggs x6	138	231.36	1.86	151.80	79.56	34%
10	Blue Whole Milk 2L	91	208.95	0.35	144.69	64.26	31%
11	Rindless Bacon	62	200.38	0.96	163.01	37.37	19%
12	Green Semi-Skim Milk 1L	136	169.81	0.19	119.68	50.13	30%
13	CANTI PROSECCO 75CL	20	169.80	0.00	131.67	38.13	22%
14	Golden Virginia yellow	8	163.68	0.00	153.69	9.99	6%
15	Pottery - Hugh West	5	150.00	0.00	150.00	0.00	0%
16	Pork Sausages	34	133.63	1.97	109.87	23.76	18%
17	SAN MIGUEL 440ML 4PK	24	125.77	0.00	101.86	23.91	19%
18	Blakes Cake-SLICE	51	122.50	5.00	67.38	55.13	45%
19	Cutters choice original 30g x 5	5	109.60	0.00	104.25	5.35	5%
20	Warburtons Seeded Batch 800g	52	107.63	1.05	86.84	20.79	19%
21	Dahlias - Mikes Flowers	42	101.15	3.83	84.00	17.15	17%
22	Blakes Almond and Cherry	26	97.99	24.21	97.76	0.23	0%
23	Blakes Rich Slab Cake	27	97.99	28.91	101.52	-3.53	-4%
24	Hogs Pudding	31	93.99	12.50	86.28	7.71	8%
25	BANROCK SHIRAZ MATARO	13	85.54	0.00	68.45	17.10	20%
26	Blue Whole Milk 1L	67	83.56	0.19	58.96	24.60	29%
27	CORNISH **ORIGINAL COFFEE** 227G x6	16	82.40	0.00	59.44	22.96	28%
28	Roddas Cornish Butter	23	77.05	0.00	56.81	20.24	26%
29	Cornish Honey 454g	8	71.20	0.00	56.00	15.20	21%
30	Pork Chipolatas	15	70.97	2.42	59.46	11.51	16%
31	ANDREX TOILET ROLLS 4PK PM2.99	27	67.23	0.00	58.73	8.51	13%
32	Meadow Churn Salted butter 250g	27	67.23	0.00	44.55	22.68	34%
33	Warburtons White Farmhouse 800g	41	66.06	7.33	60.68	5.38	8%
34	Warburtons Tiger Bloomer 600g	34	61.69	1.21	47.26	14.43	23%
35	Cooked Beef Slices	20	60.51	9.32	56.57	3.93	7%
36	Blakes 4 saffron buns	22	60.50	0.00	48.40	12.10	20%
37	Cathedral mature cheddar 200g	18	59.22	0.00	45.00	14.22	24%
38	Hardys chardonnay	9	56.16	0.00	44.46	11.70	21%
39	Book of 8 stamps - 2nd Class	8	55.68	0.00	40.00	15.68	28%
40	Turkey slices	22	55.66	3.42	47.88	7.78	14%
657	Duzzit dishwasher tablets 12s x16	1	1.41	0.00	0.95	0.46	33%
658	Jack Garlic Baguettes PM139	1	1.39	0.00	0.99	0.40	29%
659	WHISKAS CHICKEN IN JELLY	3	1.38	0.00	1.20	0.18	13%
660	Wisdom toothbrushes twin pack	1	1.30	0.00	0.90	0.40	31%
661	EPICURE CHICKPEAS IN SALT WATER 400G X 6	1	1.29	0.00	0.97	0.33	25%
662	Mrs Crimble Gluten Free Bakewell Slice 70g	1	1.25	0.00	0.72	0.53	42%
663	pm 1.25 Skips 45g prawn cocktail	1	1.25	0	0.793	0.457	0.3656
664	PEDIGREE BEEF IN GRAVY 400g x 12	1	1.24	0	1.05416	0.18584	0.149871
665	ROBINSONS SQUASH ORANGE NAS 750 PM149	1	1.24	0	1.02083	0.21917	0.17675
666	SEALAPACK FREEZER BAGS 15S X 12	2	1.16	1.1583333	1.565	-0.405	-0.349138
667	PM 1.15 HERMESETAS SWEETENERS	1	1.15	0	0.93	0.22	0.191304
668	BOURNVILLE CLASSIC DK CHOCOLATE 100G PM	1	1.13	0	0.89	0.24	0.212389
669	DUZZIT DRAIN AWAY LIQUID 400ML X 12	1	1.13	0	0.76583	0.36417	0.322274
670	Sweet Peppers	2	1.1	0	0.8	0.3	0.272727
671	HARIBO EXTRA 10% SODA TWISTS PM 1.25	1	1.04	0	0.779	0.261	0.250962
672	Panasonic Zinc*AAA*	1	1.04	0	0.615	0.425	0.408654
673	PM 1.25 KP DRY ROAST 65G	1	1.04	0	0.655	0.385	0.370192
674	ATHENA COTTON WOOL BALLS	1	0.99	0	0.69	0.3	0.30303
675	Star Diet lemonade 2ltr	1	0.91	0	0.668	0.242	0.265934
676	Galaxy Smooth Caramel 48g	1	0.88	0	0.65	0.23	0.261364
677	COLEMANS APPLE SAUCE 155G	9	0.87	14.88	11.682	-10.812	-12.42759
678	CAKE CASES WHITE 75S X 12	1	0.8415	0.14875	0.67916	0.16234	0.192917
679	Mondelez Croissant Double Max. Vanilla & Strawbe	1	0.79	0	0.575	0.215	0.272152
680	Cadbury Dairy Milk Little Bar 18g	2	0.76	0	0.6234	0.1366	0.179737
681	SHEBA FINE FLAKES SALMON IN JELLY	1	0.74	0	0.60227	0.13773	0.186122
682	Quest Fabric Plasters 50s	1	0.71	0	0.4908	0.2192	0.308732
683	Haribo	1	0.7	0	0	0.7	1
684	Wrapping Paper	1	0.66	0	0.49	0.17	0.257576
685	Ribena Blackcurrant 250ml PM75p	1	0.63	0	0.42292	0.20708	0.328698
686	Shoetreats wax Shoe Polish 50ml	1	0.63	0	0.416	0.214	0.339683
687	BORWICKS BICARB SODA 100G X 12	2	0.59	0.59	0.88166	-0.29166	-0.494339
688	Haribo Mega Roulette 45g PM70p	1	0.58	0	0.33475	0.24525	0.422845
689	LASER 2 LADIES RAZOR 10PK	1	0.57	0	0.409	0.161	0.282456
690	LASER 2 MENS RAZOR 10Pack	1	0.57	0	0.407	0.163	0.285965
691	Small Envelopes	1	0.08	0	0	0.08	1
692	Staff Coffees / Hot Chocolate	61	0	0	66.49	-66.49	n/a
693	Staff Tea / Coffee bags	13	0	0	5.59	-5.59	n/a
694	Sealapack 35 freezer bags	1	0	0.9916667	0.55	-0.55	n/a
695	TATE & LYLE BLACK TREACLE 454G X 12	1	0	1.69	1.3575	-1.3575	n/a
696	Large Envelopes	-1	-0.62	0	0	-0.62	1

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	Bon Appetit - £2.50 Cake Slice	249	587.13	35.37	232.42	354.71	60%
2	Green Semi-skim Milk 2L	221	504.96	3.34	351.39	153.57	30%
3	Carrots/Parsnips	140	15.08	12.92	9.66	5.42	36%
4	Ham slices	140	358.25	1.42	291.39	66.86	19%
5	Large Fresh Eggs x6	138	231.36	1.86	151.80	79.56	34%
6	Green Semi-Skim Milk 1L	136	169.81	0.19	119.68	50.13	30%
7	Takeaway Coffees / Hot Chocolate	131	272.10	0.51	142.79	129.31	48%
8	Baking Potatoes	127	27.50	36.00	46.99	-19.49	-71%
9	Bon Appetit - £3 Pie Slice / Sausage Roll	125	329.55	45.45	158.19	171.36	52%
10	Medium Free Range Eggs x6	117	232.53	0.30	152.10	80.43	35%
11	Blue Whole Milk 2L	91	208.95	0.35	144.69	64.26	31%
12	Blue Whole Milk 1L	67	83.56	0.19	58.96	24.60	29%
13	Green Semi-skim Milk 568ml	63	46.68	2.46	34.65	12.03	26%
14	Rindless Bacon	62	200.38	0.96	163.01	37.37	19%
15	Staff Coffees / Hot Chocolate	61	0.00	0.00	66.49	-66.49	n/a
16	Warburtons Seeded Batch 800g	52	107.63	1.05	86.84	20.79	19%
17	Blakes Cake-SLICE	51	122.50	5.00	67.38	55.13	45%
18	Tomatoes 2 for 50p	48	19.00	5.00	18.24	0.76	4%
19	Onion	46	21.93	1.07	10.66	11.26	51%
20	COKE CANS 330MLS X 24	45	35.55	0.00	23.04	12.51	35%
21	Thick & Creamy Yogurt / Yoghurt 125g	44	30.36	0.00	20.68	9.68	32%
22	Dahlias - Mikes Flowers	42	101.15	3.83	84.00	17.15	17%
23	Warburtons White Farmhouse 800g	41	66.06	7.33	60.68	5.38	8%
24	Potatoes - MICRO bag	39	19.50	0.00	13.65	5.85	30%
25	Warburtons Wholemeal 800g	36	54.44	4.96	50.40	4.04	7%
26	Warburtons Seeded Batch 400g	35	47.25	0.00	38.50	8.75	19%
27	Pork Sausages	34	133.63	1.97	109.87	23.76	18%
28	Warburtons Tiger Bloomer 600g	34	61.69	1.21	47.26	14.43	23%
29	DI MARIA PROSECCO	32	246.70	0.00	199.39	47.31	19%
30	Red Skim Milk 568ml	32	23.28	1.68	17.60	5.68	24%
31	Bag	31	3.10	0.00	0.00	3.10	100%
32	Hogs Pudding	31	93.99	12.50	86.28	7.71	8%
33	Peppers - large	31	17.88	5.37	15.19	2.69	15%
34	RED BULL 250ML	31	42.78	0.00	30.66	12.12	28%
35	Warburtons Wholemeal 400g	31	38.75	0.00	29.45	9.30	24%
36	Clotted Cream 113g	30	49.50	0.00	37.20	12.30	25%
37	Blue Whole Milk 568ml	28	20.28	1.56	15.40	4.88	24%
38	Double Cream 250ml	28	50.16	8.36	38.36	11.80	24%
39	ANDREX TOILET ROLLS 4PK PM2.99	27	67.23	0.00	58.73	8.51	13%
40	Blakes Rich Slab Cake	27	97.99	28.91	101.52	-3.53	-4%
657	PM 1.15 HERMESETAS SWEETENERS	1	1.15	0.00	0.93	0.22	19%
658	PM 1.25 KP DRY ROAST 65G	1	1.04	0.00	0.66	0.39	37%
659	pm 1.25 Skips 45g prawn cocktail	1	1.25	0.00	0.79	0.46	37%
660	PM 1.45 PASTA N SAUCE CHEESE& BROCOLLI	1	1.45	0.00	1.06	0.39	27%
661	PM 2.19 TETLEY TEA BAG DECAF	1	2.19	0.00	1.62	0.58	26%
662	PM 2.49 PAXO SAGE/ONION STUFFING 170G X	1	2.49	0.00	1.90	0.59	24%
663	PM 2.59 COKE 1.75ltr X 6	1	2.24	0.00	1.75	0.49	22%
664	PM 2.99 SACLA GREEN PESTO	1	2.99	0.00	1.92	1.08	36%
665	PM 3.49 KELLOGGS KRAVE HAZELNUT 410g x	1	3.49	0.00	2.63	0.87	25%
666	PM2.19 DOLMIO ORIGINAL BOLOGNESE SAUCE	1	2.19	0.00	1.58	0.62	28%
667	Quest Fabric Plasters 50s	1	0.71	0.00	0.49	0.22	31%
668	Quiche	1	3	0.00	0.00	3.00	100%
669	Quiche5020379187442	1	3	0.00	0.00	3.00	100%
670	Ribena Blackcurrant 250ml PM75p	1	0.63	0.00	0.42	0.21	33%
671	ROBINSONS SQUASH ORANGE NAS 750 PM149	1	1.24	0.00	1.02	0.22	18%
672	RRP 4.35 NESCAFE GOLD BLEND	1	4.79	-0.44	3.67	1.13	23%
673	SANDWICH TUNA & MAYO PM199	1	1.99	0.00	1.33	0.66	33%
674	SAXA TABLE SALT 70G POTx12	1	1.45	0.00	1.08	0.37	25%
675	Sealapack 35 freezer bags	1	0	0.99	0.55	-0.55	n/a
676	SHEBA FINE FLAKES SALMON IN JELLY	1	0.74	0.00	0.60	0.14	19%
677	Shoetreats wax Shoe Polish 50ml	1	0.63	0.00	0.42	0.21	34%
678	SM Cheese Pizza	1	1.5	0.00	1.09	0.41	27%
679	Small Envelopes	1	0.08	0.00	0.00	0.08	100%
680	Star Diet lemonade 2ltr	1	0.91	0.00	0.67	0.24	27%
681	SUNPAT CRUNCHY PEANUT BUTTER 300G	1	2.99	0.00	2.24	0.75	25%
682	Swich	1	1.99	0.00	0.00	1.99	100%
683	Tampax Tampons	1	2.99	0.00	2.17	0.82	27%
684	TATE & LYLE BLACK TREACLE 454G X 12	1	0	1.69	1.36	-1.36	n/a
685	TIPTREE CHOCOLATE SPREAD 205g x 6	1	3.29	0.00	2.63	0.67	20%
686	TIPTREE STRAWBERRY CONSERVE 340g x 6	1	3.59	0.00	2.42	1.17	33%
687	TIPTREE WILD BLUEBERRY CONSERVE 340G	1	4.15	0.00	3.07	1.09	26%
688	Tuna mayo	1	1.99	0.00	0.00	1.99	100%
689	Tuna mayo sandwich	1	1.99	0.00	0.00	1.99	100%
690	TWININGS LEMON/GING.TEA 20sx4	1	2.85	0.00	2.25	0.60	21%
691	Versare Rose Pinot Grigio	1	5.74	0.00	4.60	1.14	20%
692	Wilkin chocolate spread	1	3.79	0.00	2.83	0.97	25%
693	Wisdom toothbrushes twin pack	1	1.3	0.00	0.90	0.40	31%
694	Wrapping Paper	1	0.66	0.00	0.49	0.17	26%
695	Yeo yoghurt	1	2.85	0.00	0.00	2.85	100%
696	Large Envelopes	-1	-0.62	0.00	0.00	-0.62	100%

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

From 01/8/2025 to 31/08/2025

**SALES OF THIRD PARTY PRODUCTS****CURRENT MONTH 2****YTD***(NB These sales excluded from PCS turnover)*

Supplier	Product	Qty	Sales Ex VAT	Qty	Sales Ex VAT	after waste of
Christine West	Christine West Books	0	0.00	0	0.00	0.00
Cornish Morvah Creations	Cornish Morvah - Earrings	8	62.75	8	62.75	2.25
Cornish Morvah Creations	Cornish Morvah - Bracelet	3	9.98	3	9.98	0.52
Cornish Morvah Creations	Cornish Morvah - Fairy Lights	2	36.00	2	36.00	0.00
Cornish Morvah Creations	Cornish Morvah - Studs	4	20.00	4	20.00	0.00
Cornish Morvah Creations	Cornish Morvah - Cards	5	12.50	5	12.50	0.00
Hugh West	Pottery - Hugh West	5	150.00	5	150.00	0.00
Paul Stewart	Just Watching book	0	0.00	1	10.00	0.00
Perranwell History Group	Perranwell Walk book - £5	2	10.00	2	10.00	0.00
Perranwell History Group	Perranwell Walk book - £3	1	3.00	1	3.00	0.00
Cumulative Totals		30	304.23	31	314.23	2.77