

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

From 01/07/2024 to 30/06/2025

OPERATING MONTH

12



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

Interpretation of results

The headline result is a monthly sales total of £8.9k and a gross profit of £2.0k - 22% (or YTD £103.9k and £21.8k - 21% respectively)

The net profit impact is still a marginally higher than average £1.3k PBT for the month (£14.8k ytd)

Cash unusually decreased by £0.8k in the month (to £55.6k) with the normal operating surplus offset by £1.9k capital expenditure on assets required for the new premises

The first full year of operating as a CBS can be summarised as follows:

Gross margins Sales continue to be down versus 1 year earlier. With 8 months of comparators, we're 8% down both for the month and cumulatively
For individual suppliers, Youings dominates our financial results - just under of half total sales but with low waste, more than 50% of gross margin
For individual products, the £2.30 BA cake slice and Green 2l milkFree Range Eggs are star performers providing 7% and 6% of total margins respectively
Eggs, donated pastries, other milks and other BA cakes also make notable contributions
Overall waste rates disappointing at 4.5% of sales - although this should drop next year due to the absence of newspapers (100% waste rate!)
Key waste areas remain: Warburton - 14%, Bookers - 5% and Blakes - 4%

Overheads In the portacabin, we have managed to operate with low overheads of less than £600 pm and a total annual spend of £6.9k
The principal areas of spend are:
Power £1,200
IT costs £1,000
Accounting s/w fees £800

Move to new premises

With the upcoming move to the new premises in a more favourable location with more space and better facilities, we expect an improvement in turnover of perhaps 10%

The anticipated additional margin will be more than offset by cost increases elsewhere:

additional shop rental costs (even though its significantly below market rates)

extra costs for power, store standards and depreciation (last one due to extra equipment purchased for the new premises)

However, we still believe the business will generate sufficient profit to fund future business investments, local good casues & shareholder returns for the foreseeable future

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: 173 month
(representing a combination of scanning, set-up and operator errors) 179 ytd

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 Trevarthens 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 £100pm 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: 03/11/2023
07/07/2024

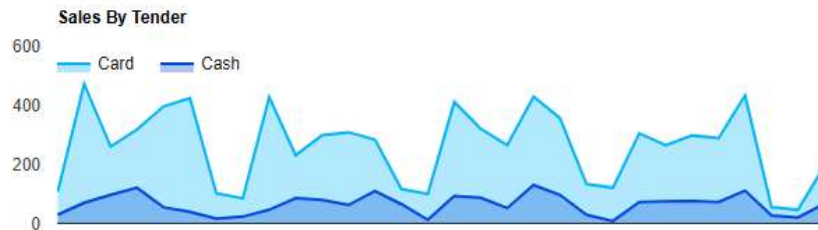
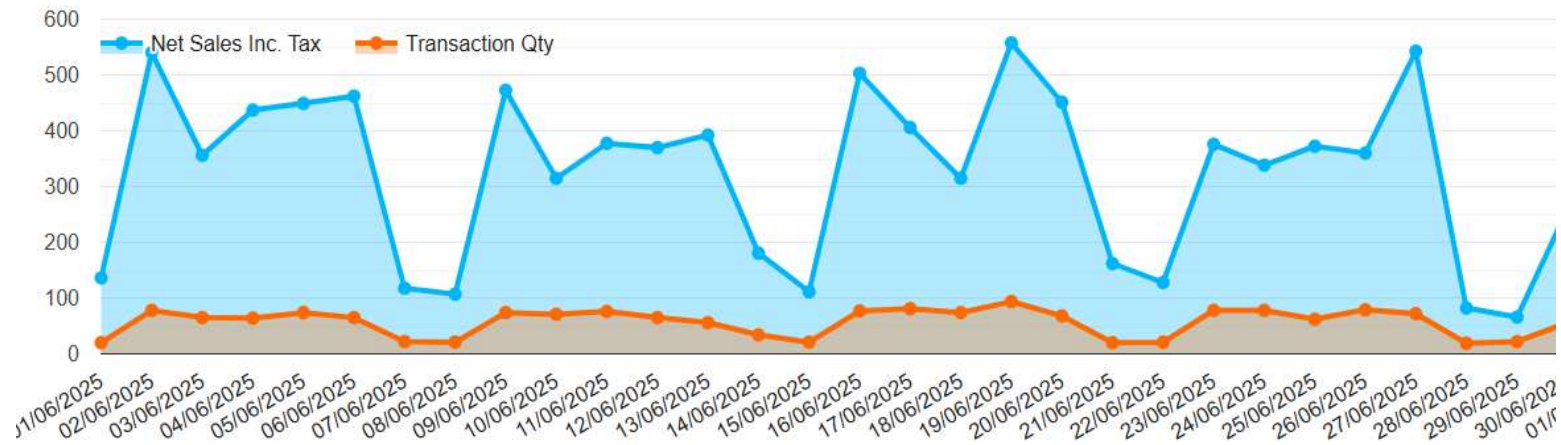
Specific stock takes completed on:	12/11/2023	Takeaway Hot Drinks	22/11/2023	Trevarthen
	18/11/2023	Newspapers	23/11/2023	Spirits
	20/11/2023	Eggs	25/11/2023	Vapes
	12/01/2024	Tremletts	30/04/2024	Blakes
	30/04/2024	Tremletts	31/05/2024	Tremletts
	30/04/2024	Roddas	31/05/2024	Bon Appetit
	30/04/2024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

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

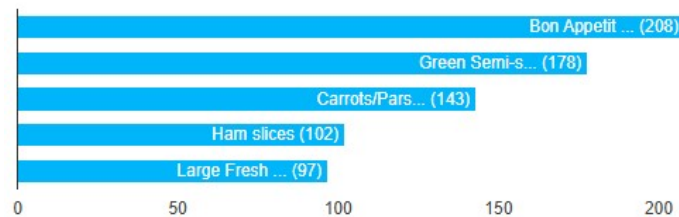
From 01/6/2025 to 30/06/2025



HIGH LEVEL SALES ANALYSIS (source: EPOS)



Best Sellers



BA £2.30 cake slice = 208
Carrots/Parsnips = 143
Large fresh eggs = 97

Green semi-skim 2l = 178
Ham slices = 102

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 01/07/2024 to 30/06/2025

YEAR TOTDATE

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 Soft Drinks	7 Chilled Products	8 Fresh Produce	9 Frozen Products	10 Tobacco and Vapes	11 Household	12 Tea&Coffee takeaway	13 Stationery
Turnover													
Sales	16,538	15,459	12,073	10,930	12,111	5,010	8,648	3,834	2,977	6,483	3,215	880	1,746
Other revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	16,538	15,459	12,073	10,930	12,111	5,010	8,648	3,834	2,977	6,483	3,215	880	1,746
Cost of Sales													
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	10,243	11,110	8,740	7,989	9,346	3,295	6,963	2,342	2,043	5,658	2,327	343	1,346
Stock wastage	881	224	104	136	82	58	237	306	4	38	123	2	1
Total Cost of Sales	11,124	11,334	8,845	8,125	9,428	3,352	7,199	2,648	2,047	5,696	2,450	345	1,347
Gross Profit	5,415	4,125	3,228	2,805	2,683	1,657	1,449	1,186	930	787	765	535	400
Gross Margin	33%	27%	27%	26%	22%	33%	17%	31%	31%	12%	24%	61%	23%
Wastage	5.3%	1.4%	0.9%	1.2%	0.7%	1.2%	2.7%	8.0%	0.1%	0.6%	3.8%	0.2%	0.0%
Administrative Costs													
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Advertising & Marketing	0	0	0	0	0	0	0	0	0	0	0	0	0
Bank Fees	0	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	0
Cleaning & Decorating	0	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	0
Gifts for volunteers	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0	0	0
Legal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Lease Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
Postage, Freight & Courier	0	0	0	0	0	0	0	0	0	0	0	0	0
Printing & Stationery	0	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	0
Professional fees	0	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	0
Shop consumables	0	0	0	0	0	0	0	0	0	0	0	6	0
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	196	0
Telephone & Internet	0	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	202	0
Operating Profit	5,415	4,125	3,228	2,805	2,683	1,657	1,449	1,186	930	787	765	333	400
Other Income													
Donations	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
Profit on Ordinary Activities Before Taxation	5,415	4,125	3,228	2,805	2,683	1,657	1,449	1,186	930	787	765	333	400
Profit after Taxation	5,415	4,125	3,228	2,805	2,683	1,657	1,449	1,186	930	787	765	333	400

PERRANWELL COMMUNITY STORES



Account	¹⁴ Pet Food etc	¹⁵ Toiletries and Beauty	¹⁶ Newspapers	¹⁷ Unassigned	Total
Turnover					
Sales	1,293	643	491	1,558	103,891
Other revenue	0	0	0	0	0
Total Turnover	1,293	643	491	1,558	103,891
Cost of Sales					
Card Transaction fees	0	0	0	1,368	1,368
Cost of Goods Sold	1,025	448	491	2,424	76,134
Stock wastage	2	3	484	1,955	4,640
Total Cost of Sales	1,026	451	976	5,747	82,141
Gross Profit	266	192	(484)	(4,188)	21,750
<i>Gross Margin</i>	<i>21%</i>	<i>30%</i>	<i>-99%</i>		<i>21%</i>
Wastage	0.1%	0.5%	98.6%		4.5%
Administrative Costs					
Accounting S/W fees	0	0	0	825	825
Advertising & Marketing	0	0	0	24	24
Bank Fees	0	0	0	195	195
Charitable Donations	0	0	0	608	608
Cleaning & Decorating	0	0	0	300	300
Depreciation Expense	0	0	0	490	490
Gifts for volunteers	0	0	0	179	179
Insurance	0	0	0	157	157
IT Software and Consumables	0	0	0	997	997
Legal Expenses	0	0	0	34	34
Light, Power, Heating	0	0	0	1,200	1,200
Miscellaneous equipment uncapitalised	0	0	0	149	149
Operating Lease Payments	0	0	0	160	160
Postage, Freight & Courier	0	0	0	188	188
Printing & Stationery	0	0	0	268	268
Prize draws for shareholders	0	0	0	350	350
Professional fees	0	0	0	310	310
Shareholder & Volunteer meetings	0	0	0	24	24
Shop consumables	0	0	0	118	124
Staff consumption	0	0	0	3	198
Telephone & Internet	0	0	0	123	123
Total Administrative Costs	0	0	0	6,701	6,903
Operating Profit	266	192	(484)	(10,889)	14,847
Other Income					
Donations	0	0	0	0	0
Total Other Income	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	266	192	(484)	(10,889)	14,847
Profit after Taxation	266	192	(484)	(10,889)	14,847



	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Account	Youngs	Suzy Stebbing	Roddas	Bookers	Colin Carters	Local Donor	Trevarthen	Blakes	Unknown	B&M	Pryors	Kneebone	GC Produce	Gainsmore	JJ & GDC Leach	Tremletts	Unassigned	Total
Turnover																		
Sales	50,594	6,267	10,947	9,131	3,563	1,084	6,816	5,368	2,358	880	427	842	529	2,596	521	491	1,477	103,891
Other revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	50,594	6,267	10,947	9,131	3,563	1,084	6,816	5,368	2,358	880	427	842	529	2,596	521	491	1,477	103,891
Cost of Sales																		
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,368	1,368
Cost of Goods Sold	38,974	3,117	8,010	6,374	2,083	0	5,616	4,155	1,716	249	97	597	310	2,112	425	491	1,810	76,134
Stock wastage	587	195	136	488	1	0	136	211	1	2	6	30	43	357	6	484	1,955	4,640
Total Cost of Sales	39,561	3,312	8,146	6,861	2,084	0	5,753	4,366	1,717	251	104	627	353	2,468	431	976	5,133	82,141
Gross Profit	11,033	2,955	2,801	2,270	1,479	1,084	1,064	1,003	641	629	323	215	176	128	90	(484)	(3,655)	21,750
Gross Margin	22%	47%	26%	25%	42%	100%	16%	19%	27%	72%	76%	25%	33%	5%	17%	-99%		21%
Wastage	1.2%	3.1%	1.2%	5.3%	0.0%	0.0%	2.0%	3.9%	0.0%	0.2%	1.5%	3.6%	8.1%	13.7%	1.2%	98.6%		4.5%
Administrative Costs																		
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	825	825
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	195	195
Charitable Donations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	608	608
Cleaning & Decorating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	300	300
Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	490	490
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	997	997
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	1,200	1,200
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	160	160
Postage, Freight & Courier	188	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	188
Printing & Stationery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	268	268
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	118	124
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	198	198
Telephone & Internet	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123	123
Total Administrative Costs	188	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0	6,708	6,903
Operating Profit	10,845	2,955	2,801	2,270	1,479	1,084	1,064	1,003	641	623	323	215	176	128	90	(484)	(10,364)	14,847
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	10,845	2,955	2,801	2,270	1,479	1,084	1,064	1,003	641	623	323	215	176	128	90	(484)	(10,364)	14,847
Profit after Taxation	10,845	2,955	2,801	2,270	1,479	1,084	1,064	1,003	641	623	323	215	176	128	90	(484)	(10,364)	14,847

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 01/6/2025 to 30/06/2025

CURRENT MONTH ONLY

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

Account	1	2	3	4	5	6	7	8	9	10	11
	Bakery and Bread	Groceries	Confectionery and Snacks	Dairy	Soft Drinks	Beers, Wines, Spirits	Frozen Products	Chilled Products	Fresh Produce	Household	Tea&Coffee takeaway
Turnover											
Sales	1,288	1,477	1,067	951	624	934	370	838	284	270	100
Other revenue	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	1,288	1,477	1,067	951	624	934	370	838	284	270	100
<i>Share of total sales</i>	<i>14%</i>	<i>17%</i>	<i>12%</i>	<i>11%</i>	<i>7%</i>	<i>10%</i>	<i>4%</i>	<i>9%</i>	<i>3%</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	788	1,100	777	694	416	746	246	662	186	199	39
Stock wastage	26	10	4	10	1	0	0	55	28	10	0
Total Cost of Sales	814	1,110	782	704	417	746	246	716	214	209	40
Gross Profit	474	367	286	247	207	187	124	122	70	61	61
<i>Gross Margin</i>	<i>37%</i>	<i>25%</i>	<i>27%</i>	<i>26%</i>	<i>33%</i>	<i>20%</i>	<i>33%</i>	<i>15%</i>	<i>25%</i>	<i>23%</i>	<i>60%</i>
<i>Wastage</i>	<i>2.0%</i>	<i>0.7%</i>	<i>0.4%</i>	<i>1.1%</i>	<i>0.2%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>6.5%</i>	<i>9.9%</i>	<i>3.6%</i>	<i>0.4%</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
Cleaning & Decorating	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
Light, Power, Heating	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
Printing & Stationery	0	0	0	0	0	0	0	0	0	0	0
Shop consumables	0	0	0	0	0	0	0	0	0	0	0
Staff consumption	0	0	0	0	0	0	0	0	0	0	13
Total Administrative Costs	0	0	0	0	0	0	0	0	0	0	13
Operating Profit	474	367	286	247	207	187	124	122	70	61	47
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	474	367	286	247	207	187	124	122	70	61	47
Profit after Taxation	474	367	286	247	207	187	124	122	70	61	47

PERRANWELL COMMUNITY STORES



Account	12 Tobacco and Vapes	13 Pet Food etc	14 Toiletries and Beauty	15 Stationery	16 Unassigned	Total
Turnover						
Sales	412	127	69	102	(18)	8,896
Other revenue	0	0	0	0	0	0
Total Turnover	412	127	69	102	(18)	8,896
<i>Share of total sales</i>	<i>5%</i>	<i>1%</i>	<i>1%</i>	<i>1%</i>	<i>0%</i>	<i>100%</i>
Cost of Sales						
Card Transaction fees	0	0	0	0	243	243
Cost of Goods Sold	369	96	49	90	(16)	6,443
Stock wastage	0	0	0	0	100	244
Total Cost of Sales	369	96	49	90	327	6,930
Gross Profit	43	32	20	12	(345)	1,966
<i>Gross Margin</i>	<i>10%</i>	<i>25%</i>	<i>29%</i>	<i>12%</i>		<i>22%</i>
<i>Wastage</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.2%</i>		<i>2.7%</i>
Administrative Costs						
Accounting S/W fees	0	0	0	0	67	67
Bank Fees	0	0	0	0	44	44
Cleaning & Decorating	0	0	0	0	300	300
Depreciation Expense	0	0	0	0	63	63
IT Software and Consumables	0	0	0	0	91	91
Light, Power, Heating	0	0	0	0	100	100
Postage, Freight & Courier	0	0	0	0	14	14
Printing & Stationery	0	0	0	0	4	4
Shop consumables	0	0	0	0	20	20
Staff consumption	0	0	0	0	0	13
Total Administrative Costs	0	0	0	0	703	717
Operating Profit	43	32	20	12	(1,048)	1,250
Other Income						
Donations	0	0	0	0	0	0
Total Other Income	0	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	43	32	20	12	(1,048)	1,250
Profit after Taxation	43	32	20	12	(1,048)	1,250



Account	Youngs	Suzy Stebbing	Roddas	Bookers	Colin Carters	Trevarthen	Local Donor	B&M	Blakes	Gainsmore	Unknown	Pryors	JJ & GDC Leach	GC Produce	Kneebone	Unassigned	Total
Turnover																	
Sales	4,624	564	951	769	297	608	80	100	329	300	175	40	45	23	7	(18)	8,896
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	4,624	564	951	769	297	608	80	100	329	300	175	40	45	23	7	(18)	8,896
Cost of Sales																	
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	243	243
Cost of Goods Sold	3,516	270	694	528	194	492	0	31	265	242	145	17	35	16	5	(8)	6,443
Stock wastage	25	10	10	52	0	27	0	0	8	8	0	0	0	3	0	100	244
Total Cost of Sales	3,541	280	704	581	194	519	0	32	273	250	145	17	35	20	5	335	6,930
Gross Profit	1,083	284	247	189	103	89	80	69	56	50	30	23	10	4	2	(353)	1,966
Gross Margin	23%	50%	26%	25%	35%	15%	100%	68%	17%	17%	17%	57%	21%	17%	34%		22%
Wastage	0.5%	1.8%	1.1%	6.8%	0.0%	4.5%	0.0%	0.4%	2.3%	2.7%	0.1%	0.0%	0.0%	14.4%	0.0%		2.7%
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	44	44
Cleaning & Decorating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	300	300
Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63	63
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	91	91
Light, Power, Heating	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100	100
Postage, Freight & Courier	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
Printing & Stationery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	4
Shop consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20	20
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	13
Total Administrative Costs	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	703	717
Operating Profit	1,069	284	247	189	103	89	80	69	56	50	30	23	10	4	2	(1,056)	1,250
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	1,069	284	247	189	103	89	80	69	56	50	30	23	10	4	2	(1,056)	1,250
Profit after Taxation	1,069	284	247	189	103	89	80	69	56	50	30	23	10	4	2	(1,056)	1,250

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

As at 30/06/2025

OPERATING MONTH

12



BALANCE SHEET

	This month	Last month	Change in month
<i>ASSETS</i>			
<i>CURRENT ASSETS</i>			
Cash and cash in transit	55,562	56,278	-716
Stocks	7,964	7,367	597
Other	61	80	-19
	63,587	63,725	-138
<i>FIXED ASSETS</i>			
Equipment	4,160	2,298	1,861
<i>CURRENT LIABILITIES</i>			
Accounts Payable	-5,608	-5,073	-535
Accruals	-2,052	-1,933	-118
VAT	-421	-600	179
Other Creditors	-1,506	-1,506	0
	-9,587	-9,113	-474
NET CURRENT ASSETS	58,160	56,910	1,250
<i>SHAREHOLDERS FUNDS</i>			
Share capital	10,100	10,050	50
Donations	23,716	23,766	-50
Retained earnings	24,343	23,094	1,250
TOTAL SHAREHOLDERS FUNDS	58,160	56,910	1,250

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	Donations	51	2230.30	0.00	0.00	2230.30	100%
2	Bon Appetit - £2.30 Cake Slice	1517	2955.68	239.72	1422.50	1533.17	52%
3	Green Semi-skim Milk 2L	2026	4605.37	2.83	3237.24	1368.13	30%
4	Large Fresh Eggs x6	1053	2037.06	3.36	1119.15	917.91	45%
5	Trevarthen meat	1898	5245.28	117.68	4344.00	901.29	17%
6	Donated Cake / pastry LARGE	252	747.00	9.00	0.00	747.00	100%
7	Bon Appetit - Tray Bake	470	891.98	54.32	308.48	583.50	65%
8	Bon Appetit - £2.50 Cake Slice	599	1442.95	54.55	906.00	536.95	37%
9	Medium Free Range Eggs x6	764	1525.88	2.00	1001.15	524.73	34%
10	Blue Whole Milk 2L	672	1517.33	11.97	1068.48	448.85	30%
11	Green Semi-Skim Milk 1L	1149	1417.68	2.47	1001.46	416.22	29%
12	Blakes Cake-SLICE	426	820.40	54.70	451.22	369.18	45%
13	Bon Appetit - £3 Pie Slice	252	698.99	57.01	375.43	323.56	46%
14	CANTI PROSECCO 75CL	167	1417.27	0.67	1099.42	317.85	22%
15	Potatoes - LARGE bag	206	352.63	44.15	84.00	268.63	76%
16	Donated Cake / pastry SMALL	247	238.20	8.80	0.00	238.20	100%
17	MARLBORO GOLD 20	135	1825.40	0.00	1590.98	234.43	13%
18	Cathedral mature cheddar	250	815.91	6.59	601.88	214.03	26%
19	Previata Italian Sparkling Brut	97	641.27	45.58	431.85	209.42	33%
20	Meadow Churn Salted butter 250g	272	649.68	0.00	448.80	200.88	31%
21	CALVET COTES DU RHONE 75CL	106	914.89	3.14	719.92	194.97	21%
22	LOST MARY PINEAPPLE ICE VAPE BAR 20mg x	68	355.97	0.00	183.60	172.37	48%
23	Latte	159	269.41	3.33	99.38	170.04	63%
24	Cards	152	168.65	0.00	0.00	168.65	100%
25	Book of 8 stamps - 2nd Class	92	627.36	0.00	460.00	167.36	27%
26	Americano	116	200.19	1.67	36.25	163.94	82%
27	DI MARIA PROSECCO	109	847.40	8.27	684.47	162.93	19%
28	Blue Whole Milk 1L	464	564.41	10.09	405.02	159.39	28%
29	Blakes 4 saffron buns	300	781.22	6.58	630.24	150.98	19%
30	Roddas Cornish Butter	213	680.68	8.75	531.05	149.63	22%
31	Feast Original	324	448.00	1.49	309.63	138.37	31%
32	Cappuccino	124	214.64	0.00	77.50	137.14	64%
33	COKE CANS 330MLS X 24	524	400.64	8.71	270.89	129.75	32%
34	Lambert & Butler	107	1283.48	0.00	1158.56	124.92	10%
35	SHOP CHRISTMAS CARD 24	243	364.50	0.00	244.00	120.50	33%
36	Double Cream 250ml	231	427.14	38.25	319.21	107.93	25%
37	ROWESFROZEN PASTIES STEAK	192	374.40	0.00	268.27	106.13	28%
38	Tea / Instant Coffee	83	107.08	1.67	2.91	104.18	97%
39	Honey	14	97.00	0.00	0.00	97.00	100%
40	AMSTEL LAGER 4PK X 440ML X 6	105	519.84	9.92	425.33	94.52	18%
1180	PM 35P FREDDO	125	36.30	0.00	39.37	-3.07	-8%
1181	NESCAFE CAPPUCCINO SACHETS (box) 8S X 6	10	21.36	11.54	24.65	-3.29	-15%
1182	PM 1.29 Chicken and mushroom slice	5	1.29	5.16	4.60	-3.31	-257%
1183	BENS CHILLI CARCARNE SAUCE 450G X 6	6	6.85	6.59	10.40	-3.55	-52%
1184	AUBERGINE	17	15.84	14.08	19.55	-3.71	-23%
1185	ATORA *VEG* SUET 200G X 12	5	7.47	7.48	11.25	-3.78	-51%
1186	Blakes Wholemeal small	92	115.73	33.31	119.60	-3.87	-3%
1187	Fat free yoghurts	20	3.84	7.16	8.00	-4.16	-108%
1188	*NON PM* HEINZ SALAD CREAM GLASS 285G X	2	0.00	5.58	4.28	-4.28	n/a
1189	Snax on the Go cheese & Onion sandwich	8	2.52	12.29	7.05	-4.53	-180%
1190	PMDIET COKE 1075LTR	4	0.00	7.30	5.26	-5.26	n/a
1191	CORNISH LARDER ALE CHUTNEY WITH ST IVES	6	13.50	13.50	18.90	-5.40	-40%
1192	Cheese & Onion sandwich	5	1.99	7.96	7.50	-5.51	-277%
1193	HELLMANS GARLIC & HERB SAUCE	8	8.75	11.25	15.18	-6.43	-74%
1194	Galbai Mozzarella	9	6.27	12.54	13.05	-6.78	-108%
1195	THREE BEAN SALAD	6	3.08	9.22	9.90	-6.82	-221%
1196	Blakes White small	103	124.80	40.00	131.84	-7.04	-6%
1197	PM 1.25 MCVITIES NICE 250G X 12	52	48.15	16.85	55.35	-7.20	-15%
1198	DOLMIO *WHITE* SAUCE 470G X 6	14	22.60	17.30	29.84	-7.24	-32%
1199	ESSENTIAL FOIL 300mm x 5m x 12	57	32.40	29.03	39.85	-7.45	-23%
1200	HARRISONS BBQ SAUCE	8	0.70	10.50	8.40	-7.70	-1100%
1201	SANDWICH TUNA & MAYO	38	41.58	30.24	49.40	-7.82	-19%
1202	Warburtons GF Sourdough Bloomer	47	136.10	39.21	144.03	-7.93	-6%
1203	Sweet Potatoes	142	25.69	9.81	33.80	-8.11	-32%
1204	Camentbert, Grand Fermage	16	22.38	17.46	31.20	-8.82	-39%
1205	BENS TIKKA MASALA 450G X 6	8	4.38	15.30	13.87	-9.49	-217%
1206	Tomato - single large / Beef	454	179.92	50.18	189.60	-9.68	-5%
1207	Blakes Large malted grain	85	164.85	56.15	176.80	-11.95	-7%
1208	XMAS CAKE SMALL	4	64.40	31.40	76.64	-12.24	-19%
1209	Paloma kitchen roll	148	173.18	85.66	185.45	-12.27	-7%
1210	Toastie White 800g	48	50.04	28.08	64.30	-14.26	-28%
1211	Chicken Fillet	24	58.77	23.60	73.71	-14.94	-25%
1212	Warburtons Original Bagels	27	27.90	30.15	45.56	-17.66	-63%
1213	Warburtons Fruited Teacakes	99	106.03	47.42	124.29	-18.26	-17%
1214	Staff Hot Chocolate	122	0.00	0.00	18.30	-18.30	n/a
1215	Blakes White large	81	138.38	60.07	160.38	-22.00	-16%
1216	Staff Cappuccino	49	0.00	0.00	30.63	-30.63	n/a
1217	Turkey slices	35	81.15	4.90	117.15	-36.00	-44%
1218	Staff Americano	130	0.00	0.00	40.63	-40.63	n/a
1219	Staff Latte	96	0.00	0.00	60.00	-60.00	n/a

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

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

Rank	Name	Qty	Total Sales	after waste of	Total Costs	Margin £ (ex	Margin %
			Ex VAT		Ex VAT	VAT)	
1	Trevarthen meat	1898	5245.28	117.68	4344.00	901.29	17%
2	Green Semi-skim Milk 2L	2026	4605.37	2.83	3237.24	1368.13	30%
3	Bon Appetit - £2.30 Cake Slice	1517	2955.68	239.72	1422.50	1533.17	52%
4	Donations	51	2230.30	0.00	0.00	2230.30	100%
5	Large Fresh Eggs x6	1053	2037.06	3.36	1119.15	917.91	45%
6	MARLBORO GOLD 20	135	1825.40	0.00	1590.98	234.43	13%
7	Medium Free Range Eggs x6	764	1525.88	2.00	1001.15	524.73	34%
8	Blue Whole Milk 2L	672	1517.33	11.97	1068.48	448.85	30%
9	Bon Appetit - £2.50 Cake Slice	599	1442.95	54.55	906.00	536.95	37%
10	Green Semi-Skim Milk 1L	1149	1417.68	2.47	1001.46	416.22	29%
11	CANTI PROSECCO 75CL	167	1417.27	0.67	1099.42	317.85	22%
12	Lambert & Butler	107	1283.48	0.00	1158.56	124.92	10%
13	Golden Virginia yellow	64	1217.74	0.00	1137.31	80.43	7%
14	Blakes Rich Slab Cake	276	1014.33	246.87	1010.76	3.57	0%
15	CALVET COTES DU RHONE 75CL	106	914.89	3.14	719.92	194.97	21%
16	Blakes Almond and Cherry	233	906.85	158.01	851.51	55.34	6%
17	Bon Appetit - Tray Bake	470	891.98	54.32	308.48	583.50	65%
18	DI MARIA PROSECCO	109	847.40	8.27	684.47	162.93	19%
19	Blakes Cake-SLICE	426	820.40	54.70	451.22	369.18	45%
20	Cathedral mature cheddar	250	815.91	6.59	601.88	214.03	26%
21	Blakes 4 saffron buns	300	781.22	6.58	630.24	150.98	19%
22	Donated Cake / pastry LARGE	252	747.00	9.00	0.00	747.00	100%
23	Cutters choice original	35	711.10	0.00	675.11	35.99	5%
24	Bon Appetit - £3 Pie Slice	252	698.99	57.01	375.43	323.56	46%
25	Roddas Cornish Butter	213	680.68	8.75	531.05	149.63	22%
26	Meadow Churn Salted butter 250g	272	649.68	0.00	448.80	200.88	31%
27	Previate Italian Sparkling Brut	97	641.27	45.58	431.85	209.42	33%
28	Book of 8 stamps - 2nd Class	92	627.36	0.00	460.00	167.36	27%
29	Blue Whole Milk 1L	464	564.41	10.09	405.02	159.39	28%
30	Ham slices	206	522.80	0.00	519.26	3.55	1%
31	AMSTEL LAGER 4PK X 440ML X 6	105	519.84	9.92	425.33	94.52	18%
32	GLENS VODKA	38	504.83	0.00	438.14	66.69	13%
33	PM 2.99 ANDREX TOILET ROLLS 4PK X 6	193	480.57	0.00	424.13	56.45	12%
34	Lambert Blue k/s original	39	458.25	0.00	436.80	21.45	5%
35	Feast Original	324	448.00	1.49	309.63	138.37	31%
36	Book of 4 stamps - 1st class	69	431.80	0.00	414.00	17.80	4%
37	Double Cream 250ml	231	427.14	38.25	319.21	107.93	25%
38	Thatchers Gold	86	422.26	0.00	329.47	92.79	22%
39	COKE CANS 330MLS X 24	524	400.64	8.71	270.89	129.75	32%
40	CASILLERO CABERNET SAUVIGNON 75CL x 6	54	400.46	0.00	312.75	87.71	22%
1180	Quest Fabric Plasters 40s	1	0.71	0.00	0.49	0.22	31%
1181	HARRISONS BBQ SAUCE	8	0.70	10.50	8.40	-7.70	-1100%
1182	CRUNCHIE X 48	1	0.67	0.00	0.49	0.18	26%
1183	Rowan hill bread	1	0.63	0.00	0.00	0.63	100%
1184	Rowan hill brown 50% off	1	0.63	0.00	0.00	0.63	100%
1185	PARACETAMOL CAPSULES 16s X 10	1	0.63	0.00	0.54	0.09	14%
1186	Paracetamol Tablets	1	0.63	0.00	0.54	0.09	14%
1187	Rowanhillbreadhalfprice	1	0.62	0.00	0.00	0.62	100%
1188	Haloween	2	0.60	0.00	0.00	0.60	100%
1189	Chillies	1	0.50	0.00	0.00	0.50	100%
1190	Potato jacket	1	0.50	0.00	0.00	0.50	100%
1191	White onion	1	0.50	0.00	0.00	0.50	100%
1192	RADNOR SPLASH ORANGE & PASSION TETRA	5	0.42	1.67	1.31	-0.89	-213%
1193	Hall	1	0.40	0.00	0.00	0.40	100%
1194	Parsnip	1	0.40	0.00	0.00	0.40	100%
1195	Apples 4 at 10p	1	0.38	0.00	0.00	0.38	100%
1196	Cup	1	0.30	0.00	0.00	0.30	100%
1197	Halloween sweets	1	0.30	0.00	0.00	0.30	100%
1198	Onion	1	0.25	0.00	0.00	0.25	100%
1199	RADNOR SPLASH APPLE&RASPEBRRY	1	0.21	0.21	0.26	-0.05	-25%
1200		20	0.20	0.00	0.00	0.20	100%
1201	Icepop	1	0.20	0.00	0.00	0.20	100%
1202	Ice pop - Mr Freeze	1	0.17	0.00	0.00	0.17	100%
1203	Ice pop - Mr Freeze	1	0.17	0.00	0.00	0.17	100%
1204	Mr Freeze	1	0.17	0.00	0.00	0.17	100%
1205	Single chilli	1	0.15	0.00	0.00	0.15	100%
1206	Eyeball lolly	1	0.10	0.00	0.00	0.10	100%
1207	Hal	1	0.10	0.00	0.00	0.10	100%
1208	Small Envelopes	1	0.10	0.00	0.00	0.10	100%
1209	Staff Americano	130	0.00	0.00	40.63	-40.63	n/a
1210	Staff Hot Chocolate	122	0.00	0.00	18.30	-18.30	n/a
1211	Staff Latte	96	0.00	0.00	60.00	-60.00	n/a
1212	Staff Cappuccino	49	0.00	0.00	30.63	-30.63	n/a
1213	Donated veg	11	0.00	0.00	0.00	0.00	n/a
1214	PMDIET COKE 1075LTR	4	0.00	7.30	5.26	-5.26	n/a
1215	Trevarthen whole cooked ham SUE Short	2	0.00	0.00	0.00	0.00	n/a
1216	*NON PM* HEINZ SALAD CREAM GLASS 285G X	2	0.00	5.58	4.28	-4.28	n/a
1217	Rowan hill bread x3	1	0.00	3.75	0.00	0.00	n/a
1218	BLUE DRAGON EGG NOODLE NESTS 250G	0	0.00	0.00	0.00	0.00	n/a
1219	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	Green Semi-skim Milk 2L	2026	4605.37	2.83	3237.24	1368.13	30%
2	Trevarthen meat	1898	5245.28	117.68	4344.00	901.29	17%
3	Bon Appetit - £2.30 Cake Slice	1517	2955.68	239.72	1422.50	1533.17	52%
4	Carrots/Parsnips	1371	170.60	103.60	94.94	75.66	44%
5	Green Semi-Skim Milk 1L	1149	1417.68	2.47	1001.46	416.22	29%
6	Large Fresh Eggs x6	1053	2037.06	3.36	1119.15	917.91	45%
7	Baking Potatoes	852	394.97	31.03	315.24	79.73	20%
8	Medium Free Range Eggs x6	764	1525.88	2.00	1001.15	524.73	34%
9	Blue Whole Milk 2L	672	1517.33	11.97	1068.48	448.85	30%
10	Bon Appetit - £2.50 Cake Slice	599	1442.95	54.55	906.00	536.95	37%
11	Green Semi-skim Milk 568ml	550	381.27	41.85	302.50	78.77	21%
12	COKE CANS 330MLS X 24	524	400.64	8.71	270.89	129.75	32%
13	WHISKAS TUNA IN JELLY POUCHES 85g x 28	503	211.62	0.02	179.46	32.16	15%
14	Tango Pops	471	154.82	1.33	98.91	55.91	36%
15	Bon Appetit - Tray Bake	470	891.98	54.32	308.48	583.50	65%
16	Blue Whole Milk 1L	464	564.41	10.09	405.02	159.39	28%
17	Tomato - single large / Beef	454	179.92	50.18	189.60	-9.68	-5%
18	Blakes Cake-SLICE	426	820.40	54.70	451.22	369.18	45%
19	Thick & Creamy Yogurt	408	222.50	7.70	172.38	50.12	23%
20	Apples	375	177.13	10.37	124.69	52.44	30%
21	Feast Original	324	448.00	1.49	309.63	138.37	31%
22	Blakes 4 saffron buns	300	781.22	6.58	630.24	150.98	19%
23	Red/White Onions	293	138.30	8.20	67.91	70.39	51%
24	PM 1.25 haribo tangfastics 154g	289	297.45	3.13	225.91	71.54	24%
25	HAPPY HIPPO *HAZELNUT* X 28	281	188.10	0.00	107.28	80.82	43%
26	ROWNTREES FRUIT PASTILLES	281	140.00	0.50	113.77	26.23	19%
27	Blakes Rich Slab Cake	276	1014.33	246.87	1010.76	3.57	0%
28	Meadow Churn Salted butter 250g	272	649.68	0.00	448.80	200.88	31%
29	Leeks	271	330.82	8.13	271.00	59.82	18%
30	PM 1.25 HARIBO STARMIX 140G X 12	265	275.60	0.00	206.48	69.12	25%
31	PM 75P KIT KAT 4 FINGER	256	160.52	0.63	116.99	43.53	27%
32	SNICKERS PM 48G	256	161.28	0.00	128.26	33.02	20%
33	PM30P FREDDO ORIGINAL 18G	254	63.50	0.00	61.78	1.72	3%
34	Donated Cake / pastry LARGE	252	747.00	9.00	0.00	747.00	100%
35	Bon Appetit - £3 Pie Slice	252	698.99	57.01	375.43	323.56	46%
36	Cathedral mature cheddar	250	815.91	6.59	601.88	214.03	26%
37	Donated Cake / pastry SMALL	247	238.20	8.80	0.00	238.20	100%
38	SHOP CHRISTMAS CARD 24	243	364.50	0.00	244.00	120.50	33%
39	CDM MARVELLOUS CREATIONS POPPING CANDY 4	239	181.36	0.00	133.11	48.26	27%
40	Clotted Cream 113g	236	357.99	31.41	284.44	73.55	21%
1180	HEAD & SHOULDERS CLASSIC CLEAN 200MLS X	1	2.13	0.00	1.58	0.55	26%
1181	GREENS PANCAKE MIX	1	1.50	0.00	0.99	0.51	34%
1182	PM £1.49 BATCHELORS PASTA N SAUCE MAC N CH	1	1.45	0.00	0.94	0.51	35%
1183	Chillies	1	0.50	0.00	0.00	0.50	100%
1184	Potato jacket	1	0.50	0.00	0.00	0.50	100%
1185	White onion	1	0.50	0.00	0.00	0.50	100%
1186	Jacks Straight Chips	1	1.39	0.00	0.90	0.49	35%
1187	Dishwasher Tablets x 4	1	0.83	0.00	0.40	0.43	52%
1188	PM 2.79 COKE 1.75LTR	1	2.33	0.00	1.92	0.42	18%
1189	SUPER NOODLES BBG BEEF	1	1.50	0.00	1.10	0.40	27%
1190	Hall	1	0.40	0.00	0.00	0.40	100%
1191	Parsnip	1	0.40	0.00	0.00	0.40	100%
1192	Apples 4 at 10p	1	0.38	0.00	0.00	0.38	100%
1193	Jacks Penne 500g	1	1.19	0.00	0.83	0.36	30%
1194	PEDIGREE TASTY MINIS BEEF & POULTRY 155G	1	1.49	0.00	1.17	0.32	21%
1195	Cup	1	0.30	0.00	0.00	0.30	100%
1196	Halloween sweets	1	0.30	0.00	0.00	0.30	100%
1197	Hovis Thick White	1	1.45	0.24	1.19	0.26	18%
1198	PM 1.20 OASIS SUMMERFRUIT X 12	1	1.00	0.00	0.75	0.25	25%
1199	Onion	1	0.25	0.00	0.00	0.25	100%
1200	Quest Fabric Plasters 40s	1	0.71	0.00	0.49	0.22	31%
1201	Quest Fabric Plasters 40s	1	0.71	0.00	0.49	0.22	31%
1202	pm 1.69 ribena cordial	1	1.41	0.00	1.20	0.21	15%
1203	PM 1.25 GALAXY CARAMEL 135G X 24	1	1.04	0.00	0.83	0.21	20%
1204		20	0.20	0.00	0.00	0.20	100%
1205	Icepop	1	0.20	0.00	0.00	0.20	100%
1206	CRUNCHIE X 48	1	0.67	0.00	0.49	0.18	26%
1207	Ice pop - Mr Freeze	1	0.17	0.00	0.00	0.17	100%
1208	Ice pop - Mr Freeze	1	0.17	0.00	0.00	0.17	100%
1209	Mr Freeze	1	0.17	0.00	0.00	0.17	100%
1210	Single chilli	1	0.15	0.00	0.00	0.15	100%
1211	Eyeball lolly	1	0.10	0.00	0.00	0.10	100%
1212	Hal	1	0.10	0.00	0.00	0.10	100%
1213	Small Envelopes	1	0.10	0.00	0.00	0.10	100%
1214	PARACETAMOL CAPSULES 16s X 10	1	0.63	0.00	0.54	0.09	14%
1215	Paracetamol Tablets	1	0.63	0.00	0.54	0.09	14%
1216	Rowan hill bread x3	1	0.00	3.75	0.00	0.00	n/a
1217	RADNOR SPLASH APPLE&RASPEBRRY	1	0.21	0.21	0.26	-0.05	-25%
1218	Tomato	1	-0.25	0.00	0.00	-0.25	100%
1219	BLUE DRAGON EGG NOODLE NESTS 250G	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	Margin %
1	Bon Appetit - £2.30 Cake Slice	208	454.25	24.15	195.08	259.17	57%
2	Green Semi-skim Milk 2L	178	409.40	0.00	283.02	126.38	31%
3	Large Fresh Eggs x6	97	163.93	0.00	106.70	57.23	35%
4	Donated Cake / pastry SMALL	51	51.00	0.00	0.00	51.00	100%
5	Blue Whole Milk 2L	65	149.50	0.00	103.35	46.15	31%
6	Medium Free Range Eggs x6	67	133.33	0.00	91.00	42.33	32%
7	Bon Appetit - £3 Pie Slice	38	110.00	4.00	72.20	37.80	34%
8	Feast Original	76	113.28	0.00	77.52	35.76	32%
9	Green Semi-Skim Milk 1L	94	117.50	0.00	82.72	34.78	30%
10	DI MARIA PROSECCO	22	169.83	0.00	137.08	32.75	19%
11	Donations	7	30.30	0.00	0.00	30.30	100%
12	Donated Cake / pastry LARGE	9	27.00	0.00	0.00	27.00	100%
13	Meadow Churn Salted butter 250g	32	79.68	0.00	52.80	26.88	34%
14	Blakes Cake-SLICE	30	52.90	16.10	29.10	23.81	45%
15	MARLBORO GOLD 20	10	139.60	0.00	117.85	21.75	16%
16	Americano	17	26.69	1.67	5.31	21.38	80%
17	Potatoes - LARGE bag	17	33.83	0.00	13.60	20.23	60%
18	Plant - only the lonely	28	57.09	1.50	37.25	19.84	35%
19	COKE CANS 330MLS X 24	70	55.30	0.00	35.85	19.45	35%
20	Cappuccino	18	30.04	0.00	11.25	18.79	63%
21	PM 6.69 THATCHERS BLOOD ORANGE CANS 4PK	13	73.18	0.00	55.26	17.92	24%
22	Ham slices	102	259.44	0.00	242.36	17.07	7%
23	Cathedral mature cheddar	21	69.09	0.00	52.50	16.59	24%
24	pm 1.49 Classic White	24	29.78	0.00	13.32	16.46	55%
25	Blakes Almond and Cherry	20	89.30	4.70	75.20	14.10	16%
26	Latte	13	21.71	0.00	8.13	13.59	63%
27	HAPPY HIPPO *HAZELNUT* X 28	32	25.28	0.00	12.22	13.06	52%
28	AMSTEL LAGER 4PK X 440ML X 6	10	52.40	0.00	39.75	12.65	24%
29	Hot Chocolate	8	13.36	0.00	1.20	12.16	91%
30	COMPOSTABLE TUFFY 7LTR CADDY SACKS ROLL	15	37.35	0.00	25.20	12.15	33%
31	Blakes 4 saffron buns	22	60.50	0.00	48.40	12.10	20%
32	MONSTER ULTRA WHITE 500ML	17	26.18	0.00	14.15	12.03	46%
33	Plants	2	12.00	0.00	0.00	12.00	100%
34	Book of 8 stamps - 2nd Class	6	41.76	0.00	30.00	11.76	28%
35	JIMMYS ICED COFFEE ORIGINAL 250ML	14	27.30	0.00	15.61	11.69	43%
36	Double Cream 250ml	20	41.80	0.00	30.14	11.66	28%
37	Blue Whole Milk 1L	41	47.50	3.75	36.08	11.42	24%
38	Tango Pops	91	30.20	0.00	19.11	11.09	37%
39	Whirlz	15	12.80	0.20	1.80	11.00	86%
40	CIAOSECCO BIANCO FRIZZANTE 75CL	10	53.68	0.00	42.85	10.83	20%
538	Ice pop - Mr Freeze	1	0.17	0.00	0.00	0.17	100%
539	Mr Freeze	1	0.17	0.00	0.00	0.17	100%
540	Brussel Sprouts 10 for 50p	1	0.50	0.00	0.35	0.15	30%
541	PM 1.49 DOMESTOS BLEACH 750MLS x 9	1	1.24	0.00	1.11	0.13	11%
542	pm 1.25 Skips 45g	3	2.49	1.26	2.38	0.11	4%
543	Blakes Rich Slab Cake	20	75.20	18.80	75.20	0.00	0%
544	PM 1.35 Maynards wine gums 130g	2	1.69	0.57	1.69	0.00	0%
545	Trevvarthen whole cooked ham SUE Short	2	0.00	0.00	0.00	0.00	n/a
546	BENS TIKKA MASALA 450G X 6	0	0.00	0.00	0.00	0.00	n/a
547	BLUE DRAGON EGG NOODLE NESTS 250G	0	0.00	0.00	0.00	0.00	n/a
548	Hot cross buns pack of 4	0	0.00	0.00	0.00	0.00	n/a
549	pm 1.49 McVities Jaffa Cakes	1	0.74	0.75	1.13	-0.39	-53%
550	Carrots/Parsnips	143	9.40	19.20	9.87	-0.47	-5%
551	TATE & LYLE GRANULATED SUGAR *500G* X 10	4	3.96	0.00	4.46	-0.50	-13%
552	Jacks 12 Yorkshire Puddings	1	1.39	0.00	1.90	-0.51	-37%
553	Kallo rice cakes lightly salted	3	3.69	1.86	4.23	-0.54	-15%
554	Bag of Chillies	2	0.00	1.00	0.64	-0.64	n/a
555	Sweet Potatoes	6	0.75	0.75	1.43	-0.68	-90%
556	Staff Hot Chocolate	5	0.00	0.00	0.75	-0.75	n/a
557	ANADIN EXTRA 8s X 12	0	1.74	-1.74	2.50	-0.76	-44%
558	Paloma kitchen roll	9	10.74	5.38	11.53	-0.79	-7%
559	Burts Sea salt & Vinegar 150g	2	1.78	1.80	2.58	-0.80	-45%
560	Revels Treat Bags 71g	7	6.24	2.50	7.05	-0.81	-13%
561	Sweet Peppers	5	1.10	1.65	2.00	-0.90	-82%
562	ESSENTIAL FOIL 300mm x 5m x 12	8	4.32	4.30	5.59	-1.27	-29%
563	Warburtons Fruit Loaf	7	10.75	4.30	12.04	-1.29	-12%
564	PM 35P FREDDO	48	13.94	0.00	15.55	-1.61	-12%
565	Colmans Horseradish	4	3.48	3.52	5.19	-1.71	-49%
566	CELERY	2	0.00	2.50	1.78	-1.78	n/a
567	Warburtons Fruited Teacakes	7	6.97	3.88	8.75	-1.78	-26%
568	Staff Cappuccino	4	0.00	0.00	2.50	-2.50	n/a
569	Camentbert, Grand Fermage	4	4.96	5.00	7.80	-2.84	-57%
570	Spring onion bunch	12	1.80	5.40	4.92	-3.12	-173%
571	NESCAFE CAPPUCCINO SACHETS (box) 8S X 6	4	6.57	6.59	9.86	-3.29	-50%
572	SOTG Sandwich Ham and Cheese	7	5.67	7.56	9.66	-3.99	-70%
573	Staff Americano	13	0.00	0.00	4.06	-4.06	n/a
574	Staff Latte	7	0.00	0.00	4.38	-4.38	n/a
575	Chicken Fillet	11	25.65	12.41	30.83	-5.18	-20%
576	Cheese & Onion sandwich	5	1.99	7.96	7.50	-5.51	-277%
577	Galbai Mozzarella	9	6.27	12.54	13.05	-6.78	-108%

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

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Rank	Name	Qty	Total Sales	after waste of	Total Costs	Margin £	
			Ex VAT		Ex VAT	Ex VAT	Margin %
1	Bon Appetit - £2.30 Cake Slice	208	454.25	24.15	195.08	259.17	57%
2	Green Semi-skim Milk 2L	178	409.40	0.00	283.02	126.38	31%
3	Ham slices	102	259.44	0.00	242.36	17.07	7%
4	DI MARIA PROSECCO	22	169.83	0.00	137.08	32.75	19%
5	Large Fresh Eggs x6	97	163.93	0.00	106.70	57.23	35%
6	Blue Whole Milk 2L	65	149.50	0.00	103.35	46.15	31%
7	MARLBORO GOLD 20	10	139.60	0.00	117.85	21.75	16%
8	Rindless Bacon	40	137.30	0.00	126.71	10.59	8%
9	Medium Free Range Eggs x6	67	133.33	0.00	91.00	42.33	32%
10	Green Semi-Skim Milk 1L	94	117.50	0.00	82.72	34.78	30%
11	Feast Original	76	113.28	0.00	77.52	35.76	32%
12	Lambert & Butler	9	112.14	0.00	107.00	5.14	5%
13	Bon Appetit - £3 Pie Slice	38	110.00	4.00	72.20	37.80	34%
14	Sausages	27	93.62	11.56	85.23	8.40	9%
15	Blakes Almond and Cherry	20	89.30	4.70	75.20	14.10	16%
16	Golden Virginia yellow	4	81.84	0.00	76.84	5.00	6%
17	Meadow Churn Salted butter 250g	32	79.68	0.00	52.80	26.88	34%
18	Blakes Rich Slab Cake	20	75.20	18.80	75.20	0.00	0%
19	PM 6.69 THATCHERS BLOOD ORANGE CANS 4PK	13	73.18	0.00	55.26	17.92	24%
20	Cathedral mature cheddar	21	69.09	0.00	52.50	16.59	24%
21	GLENS VODKA	5	68.70	0.00	59.05	9.65	14%
22	Blakes 4 saffron buns	22	60.50	0.00	48.40	12.10	20%
23	Plant - only the lonely	28	57.09	1.50	37.25	19.84	35%
24	Hogs Pudding	17	55.44	3.60	47.84	7.60	14%
25	COKE CANS 330MLS X 24	70	55.30	0.00	35.85	19.45	35%
26	CIAOSECCE BIANCO FRIZZANTE 75CL	10	53.68	0.00	42.85	10.83	20%
27	Blakes Cake-SLICE	30	52.90	16.10	29.10	23.81	45%
28	AMSTEL LAGER 4PK X 440ML X 6	10	52.40	0.00	39.75	12.65	24%
29	Donated Cake / pastry SMALL	51	51.00	0.00	0.00	51.00	100%
30	HEINEKEN 440ML 4PK	10	49.90	0.00	39.81	10.09	20%
31	Stella 4 pack	10	49.90	0.00	39.98	9.92	20%
32	PM04.79 GOLD BLEND COFFEE 95G	12	47.88	0.00	39.65	8.23	17%
33	Book of 4 stamps - 1st class	7	47.60	0.00	42.00	5.60	12%
34	Blue Whole Milk 1L	41	47.50	3.75	36.08	11.42	24%
35	Warburtons Seeded Batch 800g	23	47.02	1.05	38.41	8.61	18%
36	Cornish Honey 454g	5	44.50	0.00	35.00	9.50	21%
37	Golden Virginia 30g x5	2	43.76	0.00	41.84	1.92	4%
38	Double Cream 250ml	20	41.80	0.00	30.14	11.66	28%
39	Book of 8 stamps - 2nd Class	6	41.76	0.00	30.00	11.76	28%
40	Warburtons White Farmhouse 800g	23	40.27	0.90	34.04	6.23	15%
538	PM 1.49 ROBINSONS SQUASH APPLE & BLACK	1	1.24	0.00	1.02	0.22	18%
539	Ice cream	1	1.20	0.00	0.00	1.20	100%
540	Jacks Mixed Vegetables	1	1.19	0.00	0.77	0.42	35%
541	ESSENTIAL CLING FILM 300mm x 30m x 12	1	1.17	0.00	0.82	0.35	30%
542	SEALAPACK FREEZER BAGS 15S X 12	1	1.16	0.00	0.78	0.38	33%
543	SUPABRIGHT SPONGE SCOURERS 10PK X 10	1	1.16	0.00	0.83	0.34	29%
544	PM 1.35 GALAXY COOKIE CRUMBLE	1	1.13	0.00	0.89	0.24	21%
545	Sweet Peppers	5	1.10	1.65	2.00	-0.90	-82%
546	GREENSHIELDS DS ANTI BAC HOUSEHOLD WIPES	1	1.08	0.00	0.75	0.33	31%
547	pm 1.29 Strawberry Cone/Cornetto	1	1.08	0.00	0.62	0.46	43%
548	Seabrook Salt & Vinegar 5pk	1	1.04	0.00	0.70	0.34	33%
549	Kickstart Firelighters 32	1	0.94	0.00	0.55	0.39	42%
550	EXIS DISPOSABLE LIGHTERS X 45	2	0.92	0.00	0.27	0.65	71%
551	STAR LEMONADE 2LTR X 8	1	0.91	0.00	0.68	0.23	25%
552	Dairy milk	1	0.89	0.00	0.00	0.89	100%
553	Super Glue	2	0.84	0.00	0.00	0.84	100%
554	Sweet Potatoes	6	0.75	0.75	1.43	-0.68	-90%
555	Fanta	1	0.75	0.00	0.00	0.75	100%
556	pm 1.49 McVities Jaffa Cakes	1	0.74	0.75	1.13	-0.39	-53%
557	Quest Fabric Plasters 40s	1	0.71	0.00	0.49	0.22	31%
558	QUEST WATERPROOF PLASTERS	1	0.71	0.00	0.49	0.22	31%
559	Cellotape	2	0.63	0.63	0.45	0.19	29%
560	Glue Stick	1	0.63	0.00	0.00	0.63	100%
561	Brussel Sprouts 10 for 50p	1	0.50	0.00	0.35	0.15	30%
562	Chillies	1	0.50	0.00	0.00	0.50	100%
563	TANGO ice poles	1	0.42	0.00	0.23	0.19	45%
564	Icepop	1	0.20	0.00	0.00	0.20	100%
565	Ice pop - Mr Freeze	1	0.17	0.00	0.00	0.17	100%
566	Ice pop - Mr Freeze	1	0.17	0.00	0.00	0.17	100%
567	Mr Freeze	1	0.17	0.00	0.00	0.17	100%
568	Staff Americano	13	0.00	0.00	4.06	-4.06	n/a
569	Staff Latte	7	0.00	0.00	4.38	-4.38	n/a
570	Staff Hot Chocolate	5	0.00	0.00	0.75	-0.75	n/a
571	Staff Cappuccino	4	0.00	0.00	2.50	-2.50	n/a
572	Bag of Chillies	2	0.00	1.00	0.64	-0.64	n/a
573	CELERY	2	0.00	2.50	1.78	-1.78	n/a
574	Trevarthen whole cooked ham SUE Short	2	0.00	0.00	0.00	0.00	n/a
575	BENS TIKKA MASALA 450G X 6	0	0.00	0.00	0.00	0.00	n/a
576	BLUE DRAGON EGG NOODLE NESTS 250G	0	0.00	0.00	0.00	0.00	n/a
577	Hot cross buns pack of 4	0	0.00	0.00	0.00	0.00	n/a

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

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Rank	Name	Qty	Total Sales Ex VAT	after waste of	Total Costs Ex VAT	Margin £ (ex VAT)	Margin %
1	Bon Appetit - £2.30 Cake Slice	208	454.25	24.15	195.08	259.17	57%
2	Green Semi-skim Milk 2L	178	409.40	0.00	283.02	126.38	31%
3	Carrots/Parsnips	143	9.40	19.20	9.87	-0.47	-5%
4	Ham slices	102	259.44	0.00	242.36	17.07	7%
5	Large Fresh Eggs x6	97	163.93	0.00	106.70	57.23	35%
6	Green Semi-Skim Milk 1L	94	117.50	0.00	82.72	34.78	30%
7	Tango Pops	91	30.20	0.00	19.11	11.09	37%
8	Feast Original	76	113.28	0.00	77.52	35.76	32%
9	COKE CANS 330MLS X 24	70	55.30	0.00	35.85	19.45	35%
10	Medium Free Range Eggs x6	67	133.33	0.00	91.00	42.33	32%
11	Blue Whole Milk 2L	65	149.50	0.00	103.35	46.15	31%
12	WHISKAS TUNA IN JELLY POUCHES 85g x 28	63	28.94	0.00	22.48	6.46	22%
13	Baking Potatoes	62	24.00	7.00	22.94	1.06	4%
14	Thick & Creamy Yogurt	53	31.80	0.00	22.39	9.41	30%
15	Donated Cake / pastry SMALL	51	51.00	0.00	0.00	51.00	100%
16	PM 35P FREDDO	48	13.94	0.00	15.55	-1.61	-12%
17	PM 75P KIT CAT 4 FINGER	45	28.32	0.00	20.57	7.76	27%
18	Blue Whole Milk 1L	41	47.50	3.75	36.08	11.42	24%
19	Green Semi-skim Milk 568ml	40	25.74	5.46	22.00	3.74	15%
20	Rindless Bacon	40	137.30	0.00	126.71	10.59	8%
21	Bon Appetit - £3 Pie Slice	38	110.00	4.00	72.20	37.80	34%
22	HAPPY HIPPO *HAZELNUT* X 28	32	25.28	0.00	12.22	13.06	52%
23	Meadow Churn Salted butter 250g	32	79.68	0.00	52.80	26.88	34%
24	COKE *DIET* CANS 330MLS X 24	31	23.25	0.00	13.16	10.09	43%
25	SNICKERS PM 48G	31	19.53	0.00	15.53	4.00	20%
26	Blakes Cake-SLICE	30	52.90	16.10	29.10	23.81	45%
27	FOOD CONNECTIONS FLAPJACKS ASSORTED FLAV	30	21.00	1.50	15.18	5.82	28%
28	Fanta Zero orange cans 330ml	29	20.59	0.00	13.34	7.25	35%
29	7UP CANS 330ML	28	17.82	0.66	10.47	7.35	41%
30	Plant - only the lonely	28	57.09	1.50	37.25	19.84	35%
31	Tomatoes 2 for 50p	28	14.00	0.00	10.64	3.36	24%
32	Sausages	27	93.62	11.56	85.23	8.40	9%
33	EVIAN 500MLS X 24	26	19.90	1.65	10.28	9.62	48%
34	Ice Pop - Mr Freeze	26	4.37	0.00	1.53	2.84	65%
35	SKITTLES FRUIT STD 45G	26	16.36	0.00	11.00	5.36	33%
36	LUCOZADE ENERGY ORANGE 500ML	25	31.25	0.00	20.80	10.45	33%
37	pm 1.49 Classic White	24	29.78	0.00	13.32	16.46	55%
38	pm 75p maltesers 37g	24	15.12	0.00	11.40	3.72	25%
39	Tomato - single large / Beef	24	12.37	0.83	9.98	2.39	19%
40	Bag	23	2.10	0.20	0.00	2.10	100%
538	pm 2.99 Hellmans Light Mayo	1	2.99	0.00	2.39	0.60	20%
539	PM 2.99 SACLA GREEN PESTO	1	2.99	0.00	1.92	1.08	36%
540	pm 3.49 kelloggs rice krispies	1	3.49	0.00	2.50	0.99	28%
541	PM 3.69 KELLOGGS FROSTIES	1	3.69	0.00	2.65	1.04	28%
542	pm 4.95 coke cans 330ml 6 pack	1	4.13	0.00	3.40	0.73	18%
543	PM 5.50 KENCO DECAF GREEN COFFEE	1	5.5	0.00	4.64	0.86	16%
544	PM FLASH LEMON LIQUID 1 LTR	1	2.29	0.00	1.87	0.43	19%
545	PM1.69 CADBURY BOURNVILLE 100G	1	1.41	0.00	1.11	0.30	21%
546	Potatoes	1	1.99	0.00	0.00	1.99	100%
547	Quest Fabric Plasters 40s	1	0.71	0.00	0.49	0.22	31%
548	QUEST WATERPROOF PLASTERS	1	0.71	0.00	0.49	0.22	31%
549	RAID FLY & WASP KILLER 300MLS X 6	1	3.33	0.00	2.62	0.72	21%
550	Running Duck Chenin Blanc	1	7.79	0.00	6.23	1.57	20%
551	Sandwich	1	1.99	0.00	0.00	1.99	100%
552	SANDWICH CHEESE & PICKLE	1	1.89	0.00	1.30	0.59	31%
553	SAXA GROUND BLACK PEPPER *25g* X 12	1	1.39	0.00	1.01	0.38	28%
554	SCHWARTZ MIXED HERBS	1	2.69	0.00	1.98	0.72	27%
555	Seabrook Salt & Vinegar 5pk	1	1.04	0.00	0.70	0.34	33%
556	SEALAPACK FREEZER BAGS 15S X 12	1	1.16	0.00	0.78	0.38	33%
557	SILVERWATER RESERVE SAUVIGNON BLANC 75cl	1	7.92	0.00	6.29	1.63	21%
558	SOTG SANDWICH CHICKEN & BACON	1	1.89	0.00	1.38	0.51	27%
559	STAR LEMONADE 2LTR X 8	1	0.91	0.00	0.68	0.23	25%
560	SUPABRIGHT SPONGE SCOURERS 10PK X 10	1	1.16	0.00	0.83	0.34	29%
561	TANGO ice poles	1	0.42	0.00	0.23	0.19	45%
562	TETLEY TEA BAGS 80S	1	3.19	0.00	2.25	0.94	29%
563	TIPTREE ORANGE MARMALADE 340g x 6	1	3.05	0.00	2.10	0.95	31%
564	TIPTREE RASPBERRY SEEDLESS CONSERVE 340g	1	4.15	0.00	2.83	1.32	32%
565	Tuna mayo sandwich	1	1.99	0.00	0.00	1.99	100%
566	TWININGS LEMON/GING.TEA 20sx4	1	2.85	0.00	2.25	0.60	21%
567	TWININGS STRAWBERRY & RASPBERRY 20 TEA BAC	1	2.85	0.00	2.14	0.71	25%
568	Vape: Lost Mary BM600 Pineapple Ice	1	4.99	0.00	2.36	2.63	53%
569	VERSARE/SUPRI PINOT GRIGIO INZOLIA 70CLS	1	5.83	0.00	4.71	1.12	19%
570	Whilz	1	2	0.00	0.00	2.00	100%
571	Whiskas + FISH favourites	1	4.33	0.00	3.06	1.27	29%
572	WHITWORTHS SUNSHINE SULTANAS 325G	1	2.65	0.00	1.92	0.73	28%
573	Wisdom toothbrushes twin pack	1	1.3	0.00	0.90	0.40	31%
574	ANADIN EXTRA 8s X 12	0	1.74	-1.74	2.50	-0.76	-44%
575	BENS TIKKA MASALA 450G X 6	0	0	0.00	0.00	0.00	n/a
576	BLUE DRAGON EGG NOODLE NESTS 250G	0	0	0.00	0.00	0.00	n/a
577	Hot cross buns pack of 4	0	0	0.00	0.00	0.00	n/a