

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

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

OPERATING MONTH

1



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

Interpretation of results

The headline result is a monthly sales total of £10.3k and a gross profit of £2.4k - 23%

This was our best monthly sales total for over a year despite the fact we were closed for 2 days and had restricted sales on a 3rd day due to the relocation.

Whilst we expected a boost from the new location, the magnitude of this during the 5 days that the new shop was open has surprised us all.

In this period, new records were set for highest daily sales - £722 and highest hourly sales - £273 (inc VAT as data sourced from Eposnow)

Total wastage rate 2.8% - in line with average, historic performance

Gross margin percentages also in line with average performance

Overheads increased substantially to £2.3k

Half the overheads are one-off costs of £1.2k related to the relocation (the movers, licence fees and some of the equipment as listed below)

Other more permanent changes to the overhead cover:

The store standards manager £325 pm

Rent £220 minimum pm (but with July for free)

Power costs - extra £200pm estimated (but we're in a legal dispute with the new supplier and expect to replace this contract shortly)

Profit Before Tax

The good gross profit margin gets offset by the extra overheads to leave us largely at break-even for the month

Cashflow generation - none in the month

Without a meaningful profit, cash marginally decreased to £55.3k with an additional £1.7k spend on new assets for the shop beng financed by changes in working capital.

The costs of relocation

The purpose of the share selling scheme last year was to finance a move to new premises and that exercise raised funds of £7.4k

The actual costs of the move amounted to £4.9k split as follows:

Shelving	1,925
Alarm & FOB system	1,133
3rd part movers	554
Community area furniture	500
Alcohol licence fees	459
Other equipment	357

EPOS data quality

	month	ytd
Average data quality in the month with the failure rate (sale item not matched with EPOS) currently standing at 1 in:	245	245
(representing a combination of scanning, set-up and operator errors)		

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)

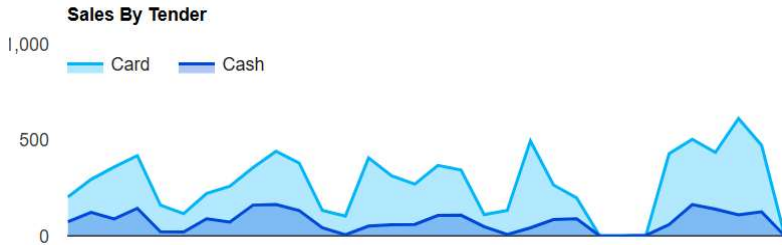
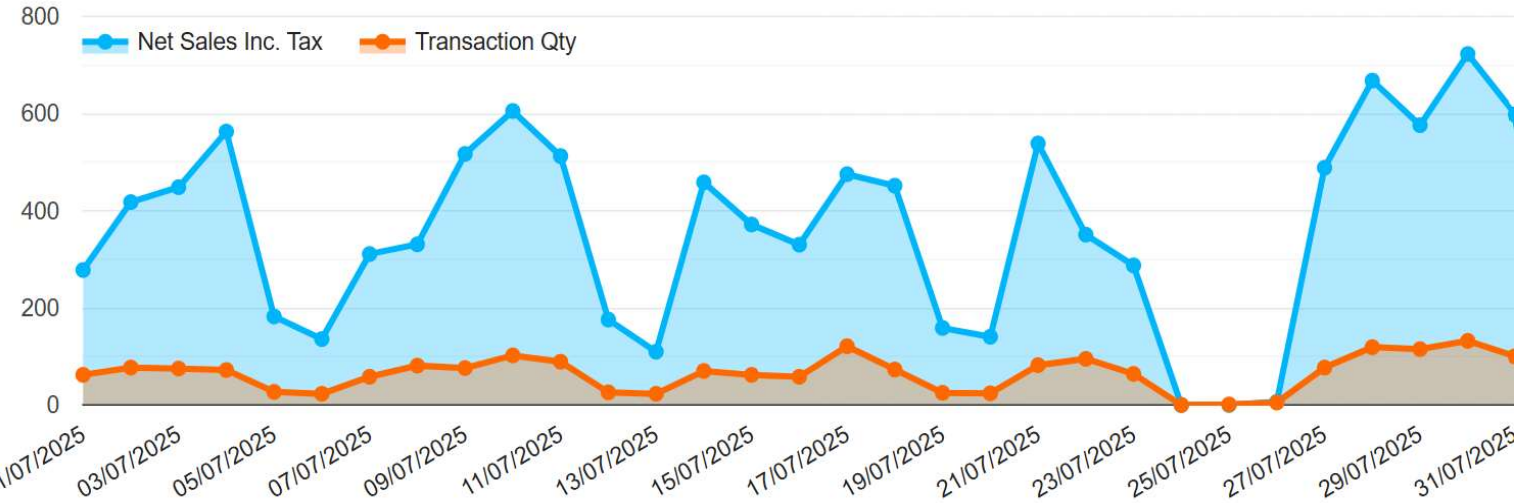
General stock takes completed on:	03/11/2023	25/07/2025
	07/07/2024	
Specific stock takes completed on:	12/11/2023 Takeaway Hot Drinks	22/11/2023 Trevarthen
	18/11/2023 Newspapers	23/11/2023 Spirits
	20/11/2023 Eggs	25/11/2023 Vapes
	12/01/2024 Tremletts	30/04/2024 Blakes
	30/04/2024 Tremletts	31/05/2024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

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

From 01/7/2025 to 31/07/2025



HIGH LEVEL SALES ANALYSIS (source: EPOS)



BA £2.30 cake slice = 194
Carrots/Parsnips = 154
Green Semi-skin 1l = 94

Green semi-skim 2l = 165
Ham slices = 111

PERRANWELL COMMUNITY STORES

MANAGEMENT ACCOUNTS

From 01/7/2025 to 31/07/2025

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	Soft Drinks	Beers, Wines, Spirits	Chilled Products	Frozen Products	Fresh Produce	Household	Tobacco and Vapes	Pet Food etc
Turnover												
Sales	1,506	1,563	1,290	967	770	1,016	942	439	357	282	692	133
Other revenue	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	1,506	1,563	1,290	967	770	1,016	942	439	357	282	692	133
Share of total sales	15%	15%	13%	9%	7%	10%	9%	4%	3%	3%	7%	1%
Cost of Sales												
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0
Cost of Goods Sold	931	1,164	930	710	523	805	732	288	224	221	637	101
Stock wastage	55	13	9	4	5	0	18	0	28	1	0	0
Total Cost of Sales	986	1,177	938	714	528	805	750	288	252	222	637	101
Gross Profit	520	385	352	253	242	211	192	151	105	60	55	32
Gross Margin	35%	25%	27%	26%	31%	21%	20%	34%	29%	21%	8%	24%
Wastage	3.6%	0.8%	0.7%	0.4%	0.6%	0.0%	1.9%	0.0%	7.8%	0.5%	0.0%	0.0%
Administrative Costs												
Accounting S/W fees	0	0	0	0	0	0	0	0	0	0	0	0
Bank Fees	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation Expense	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
Relocation Costs	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	8	0	3	4	0	0	0	0	11	0	0
Staff consumption	0	0	0	0	0	0	0	0	0	0	0	0
Telephone & Internet	0	0	0	0	0	0	0	0	0	0	0	0
Total Administrative Costs	0	8	0	3	4	0	0	0	0	11	0	0
Operating Profit	520	377	352	250	238	211	192	151	105	49	55	32
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	520	377	352	250	238	211	192	151	105	49	55	32
Profit after Taxation	520	377	352	250	238	211	192	151	105	49	55	32

PERRANWELL COMMUNITY STORES



Account	13 Stationery	14 Toiletries and Beauty	15 Tea&Coffee takeaway	16 Unassigned	Total
Turnover					
Sales	100	71	127	15	10,269
Other revenue	0	0	0	0	0
Total Turnover	100	71	127	15	10,269
<i>Share of total sales</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	116	116
Cost of Goods Sold	71	51	64	10	7,462
Stock wastage	0	0	51	100	283
Total Cost of Sales	71	51	114	227	7,861
Gross Profit	28	20	13	(212)	2,408
<i>Gross Margin</i>	<i>29%</i>	<i>28%</i>	<i>10%</i>		<i>23%</i>
Wastage	0.0%	0.0%	40.0%		2.8%
Administrative Costs					
Accounting S/W fees	0	0	0	67	67
Bank Fees	0	0	0	9	9
Depreciation Expense	0	0	0	100	100
IT Software and Consumables	0	0	0	73	73
Legal Expenses	0	0	0	459	459
Light, Power, Heating	0	0	0	200	200
Miscellaneous equipment uncapitalised	0	0	0	207	207
Postage, Freight & Courier	0	0	0	18	18
Printing & Stationery	0	0	0	57	57
Relocation Costs	0	0	0	554	554
Salaries	0	0	0	415	415
Shop consumables	0	0	1	45	72
Staff consumption	0	0	30	0	30
Telephone & Internet	0	0	0	16	16
Total Administrative Costs	0	0	31	2,219	2,275
Operating Profit	28	20	(18)	(2,431)	132
Other Income					
Donations	0	0	0	0	0
Total Other Income	0	0	0	0	0
Profit on Ordinary Activities Before Taxation	28	20	(18)	(2,431)	132
Profit after Taxation	28	20	(18)	(2,431)	132



Account	Youings	Suzy Stebbing	Bookers	Roddas	Trevarthen	Colin Carters	Blakes	Gainsmore	Local Donor	GC Produce	Pryors	JJ & GDC Leach	Kneebone	B&M	Unassigned	Total
Turnover																
Sales	5,425	585	955	965	667	303	470	392	36	115	61	67	11	70	149	10,269
Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Turnover	5,425	585	955	965	667	303	470	392	36	115	61	67	11	70	149	10,269
Cost of Sales																
Card Transaction fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	116	116
Cost of Goods Sold	4,158	233	644	708	534	198	362	318	0	78	26	52	6	31	116	7,462
Stock wastage	88	17	29	4	15	0	11	23	0	3	3	0	0	40	50	283
Total Cost of Sales	4,246	250	672	712	549	198	372	341	0	81	29	52	6	70	282	7,861
Gross Profit	1,178	335	283	253	118	106	98	52	36	34	32	15	5	(1)	(133)	2,408
<i>Gross Margin</i>	<i>22%</i>	<i>57%</i>	<i>30%</i>	<i>26%</i>	<i>18%</i>	<i>35%</i>	<i>21%</i>	<i>13%</i>	<i>100%</i>	<i>29%</i>	<i>52%</i>	<i>22%</i>	<i>47%</i>	<i>-1%</i>		<i>23%</i>
Wastage	1.6%	2.9%	3.0%	0.4%	2.3%	0.0%	2.3%	5.9%	0.0%	2.8%	5.2%	0.0%	0.0%	57.3%		2.8%
Administrative Costs																
Accounting S/W fees	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	9	9
Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100	100
IT Software and Consumables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73	73
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	200	200
Miscellaneous equipment uncapitalised	0	0	0	0	0	0	0	0	0	0	0	0	0	0	207	207
Postage, Freight & Courier	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
Printing & Stationery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57	57
Relocation Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	554	554
Salaries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	415	415
Shop consumables	24	0	0	3	0	0	0	0	0	0	0	0	0	0	45	72
Staff consumption	13	0	0	0	0	0	0	0	0	0	0	0	0	17	0	30
Telephone & Internet	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	16
Total Administrative Costs	54	0	0	3	0	0	0	0	0	0	0	0	0	17	2,201	2,275
Operating Profit	1,124	335	283	250	118	106	98	52	36	34	32	15	5	(18)	(2,335)	132
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	1,124	335	283	250	118	106	98	52	36	34	32	15	5	(18)	(2,335)	132
Profit after Taxation	1,124	335	283	250	118	106	98	52	36	34	32	15	5	(18)	(2,335)	132

PERRANWELL COMMUNITY STORES (CBS) MANAGEMENT ACCOUNTS

As at 31/07/2025

OPERATING MONTH**1****BALANCE SHEET**

	This month	Last month	Change in month
<i>ASSETS</i>			
<i>CURRENT ASSETS</i>			
Cash and cash in transit	55,301	55,667	-366
Stocks	9,326	6,780	2,546
Other	52	61	-9
	64,679	62,508	2,171
<i>FIXED ASSETS</i>			
Equipment	5,851	4,160	1,692
<i>CURRENT LIABILITIES</i>			
Accounts Payable	-9,435	-5,255	-4,179
Accruals	-355	-255	-100
VAT	148	-393	541
Other Creditors	-1,448	-1,456	8
	-11,090	-7,360	-3,730
NET CURRENT ASSETS	59,441	59,309	132
<i>SHAREHOLDERS FUNDS</i>			
Share capital	10,100	10,100	0
Donations	23,716	23,716	0
Retained earnings	25,624	25,492	132
TOTAL SHAREHOLDERS FUNDS	59,441	59,309	132

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	194	416.70	39.30	181.08	235.62	57%
2	Green Semi-skim Milk 2L	165	379.50	0.00	262.35	117.15	31%
3	Bon Appetit - £3 Pie Slice	60	168.00	12.00	105.04	62.96	37%
4	Large Fresh Eggs x6	90	152.10	0.00	99.00	53.10	35%
5	Medium Free Range Eggs x6	76	151.24	0.00	98.80	52.44	35%
6	Blakes Cake-SLICE	53	115.15	10.55	63.33	51.82	45%
7	Blue Whole Milk 2L	65	149.50	0.00	103.35	46.15	31%
8	Feast Original 90ml	87	126.90	0.00	83.67	43.23	34%
9	DI MARIA PROSECCO	28	215.88	0.00	174.47	41.41	19%
10	Green Semi-Skim Milk 1L	94	117.50	0.00	82.72	34.78	30%
11	Potatoes - LARGE bag	28	55.72	0.00	22.40	33.32	60%
12	SAN MIGUEL 440ML 4PK	28	146.72	0.00	116.62	30.10	21%
13	Classic White Choc Stick PM149	58	71.96	0.00	42.92	29.04	40%
14	Meadow Churn Salted butter 250g	31	75.94	1.25	51.15	24.79	33%
15	Donated Cake / pastry LARGE	8	24.00	0.00	0.00	24.00	100%
16	Cards	22	22.89	0.00	0.00	22.89	100%
17	COKE CANS 330MLS X 24	74	57.68	0.79	37.89	19.79	34%
18	Cathedral mature cheddar 200g	25	82.25	0.00	62.50	19.75	24%
19	Double Cream 250ml	26	54.34	0.00	35.62	18.72	34%
20	Americano	15	23.38	1.67	4.69	18.69	80%
21	Donations	5	18.50	0.00	0.00	18.50	100%
22	Blue Whole Milk 1L	48	60.00	0.00	42.24	17.76	30%
23	Lucozade Energy Original PM1.50	33	41.25	0.00	23.93	17.33	42%
24	Rindless Bacon	45	145.74	0.00	128.94	16.80	12%
25	Tassimo Costa Latte	16	25.04	1.67	10.00	15.04	60%
26	Snacksters Chicken & Bacon sandwich PM199	23	45.77	0.00	32.12	13.65	30%
27	Takeaway Tea & Decaf Coffee Bags	12	15.84	1.67	2.45	13.39	85%
28	PM679 THATCHERS BLOOD ORANGE CANS 4PK	9	50.94	0.00	37.64	13.31	26%
29	Blakes 4 saffron buns	24	66.00	0.00	52.80	13.20	20%
30	HEINEKEN 440ML 4PK	13	64.87	0.00	51.75	13.12	20%
31	Tassimo Cappuccino	12	20.03	0.00	7.50	12.53	63%
32	pm 2.99 pringles sour cream & onion	12	29.88	0.00	18.00	11.88	40%
33	LUCOZADE ENERGY ORANGE 500ML	28	35.00	0.00	23.30	11.70	33%
34	Houmous classic	23	36.57	0.00	25.07	11.50	31%
35	Donated Cake / Pastry MEDIUM	5	11.50	0.00	0.00	11.50	100%
36	pm 1.00 whirtz lolly 80ml	41	34.03	0.00	22.60	11.43	34%
37	Warburtons Seeded Batch 800g	36	71.05	4.19	60.12	10.93	15%
38	mrs crimbles g/f choc macaroons	11	25.19	0.00	14.85	10.34	41%
39	Lipton Ice Tea 330ml	31	30.69	0.00	20.46	10.23	33%
40	AMSTEL LAGER 4PK X 440ML X 6	8	41.92	0.00	31.80	10.12	24%
606	LAZY GINGER 190G X 6	2	3.08	1.02	2.93	0.15	5%
607	Radnor Fruits. Orange 200ml	1	0.42	0.00	0.30	0.12	29%
608	Pea Shoots - Bag	2	1.50	0.50	1.40	0.10	7%
609	Kelloggs Bran Flakes. PM349	3	10.47	0.00	10.47	0.00	0%
610	Lettuce Mini Gem	1	0.50	0.50	0.50	0.00	0%
611	lettuce - cos	5	5.40	1.35	5.45	-0.05	-1%
612	Sweet Potatoes	14	3.25	0.25	3.33	-0.08	-3%
613	PM 1.49 ROBINSONS SQUASH APPLE & BLACK	5	4.96	1.24	5.10	-0.14	-3%
614	DETTOL SURFACE CLEANER 500ML PM169	5	5.64	1.41	5.79	-0.15	-3%
615	PM 3 FOR £1.49 WINALOT CHICK CARROT GRAVY F	2	0.49	0.00	0.67	-0.18	-37%
616	Star Diet lemonade 2ltr	1	0.45	0.46	0.67	-0.22	-48%
617	STAR LEMONADE 2LTR X 8	2	0.91	0.91	1.36	-0.45	-50%
618	TATE & LYLE GRANULATED SUGAR *500G* X 10	4	3.96	0.00	4.46	-0.50	-13%
619	ESSENTIAL FOIL 300mm x 5m x 12	4	2.16	2.15	2.80	-0.64	-29%
620	PM 1.15 HERMESETAS SWEETENERS	2	1.15	1.15	1.86	-0.71	-62%
621	Staff Hot Chocolate	6	0.00	0.00	0.90	-0.90	n/a
622	PM 1.49 ROBINSONS SQUASH SUMMER FRUIT 7	1	0.00	1.24	1.02	-1.02	n/a
623	Cucumber	14	10.00	4.00	11.06	-1.06	-11%
624	Staff Coffees / Hot Chocolate	1	0.00	0.00	1.09	-1.09	n/a
625	MAILLE WHOLE GRAIN MUSTARD X 6	2	2.38	2.40	3.58	-1.20	-51%
626	Maille Dijon Mustard	4	5.96	3.60	7.19	-1.23	-21%
627	MCVITIES JAFFA CAKES BOX	3	2.52	2.55	3.79	-1.27	-50%
628	Dettol multi purpose wipes	1	-0.01	1.67	1.38	-1.39	9306%
629	BURTS CHEDDAR & SPRING ONION x10 - 150g	6	6.25	4.49	7.74	-1.49	-24%
630	DEL MONTE GRAPEFRUIT SEGMENTS IN JUICE 4	5	4.36	4.39	6.40	-2.04	-47%
631	COLEMANS APPLE SAUCE 155G	7	6.97	5.28	9.09	-2.12	-30%
632	Staff White Coffee	2	0.00	0.00	2.18	-2.18	n/a
633	Earl Grey	1	0.00	3.19	2.39	-2.39	n/a
634	Kallo rice cakes lightly salted	5	4.61	4.64	7.05	-2.44	-53%
635	PM1.25 MARMITE CRISPS 65G	15	9.29	6.28	11.73	-2.44	-26%
636	NESCAFE LATTE SACHETS (box) 8S X 6	3	4.93	4.94	7.40	-2.47	-50%
637	Staff Cappuccino	4	0.00	0.00	2.50	-2.50	n/a
638	Turkey slices	20	49.03	0.00	51.59	-2.55	-5%
639	Ham slices	111	279.29	2.69	282.05	-2.76	-1%
640	Warburtons Fruited Teacakes	11	10.82	6.23	13.75	-2.93	-27%
641	PM 5.50 KENCO DECAF GREEN COFFEE	2	5.50	5.50	9.28	-3.78	-69%
642	Carrots/Parsnips	154	6.80	24.00	10.63	-3.83	-56%
643	Staff Americano	13	0.00	0.00	4.06	-4.06	n/a
644	Menissez Bake At Home French Rolls	2	1.62	4.88	5.78	-4.16	-257%
645	Staff Latte	14	0.00	0.00	8.75	-8.75	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	Total Costs	Margin £	Margin %
			Ex VAT	waste of	Ex VAT	Ex VAT	
1	Bon Appetit - £2.50 Cake Slice	194	416.70	39.30	181.08	235.62	57%
2	Green Semi-skim Milk 2L	165	379.50	0.00	262.35	117.15	31%
3	Ham slices	111	279.29	2.69	282.05	-2.76	-1%
4	DI MARIA PROSECCO	28	215.88	0.00	174.47	41.41	19%
5	Bon Appetit - £3 Pie Slice	60	168.00	12.00	105.04	62.96	37%
6	Cutters choice original	7	153.44	0.00	145.95	7.49	5%
7	Large Fresh Eggs x6	90	152.10	0.00	99.00	53.10	35%
8	Medium Free Range Eggs x6	76	151.24	0.00	98.80	52.44	35%
9	Blue Whole Milk 2L	65	149.50	0.00	103.35	46.15	31%
10	SAN MIGUEL 440ML 4PK	28	146.72	0.00	116.62	30.10	21%
11	Rindless Bacon	45	145.74	0.00	128.94	16.80	12%
12	Feast Original 90ml	87	126.90	0.00	83.67	43.23	34%
13	Malboro Bright	9	125.64	0.00	118.62	7.02	6%
14	Lambert & Butler	10	124.60	0.00	118.89	5.71	5%
15	Golden Virginia yellow	6	122.76	0.00	115.27	7.49	6%
16	Green Semi-Skim Milk 1L	94	117.50	0.00	82.72	34.78	30%
17	Blakes Cake-SLICE	53	115.15	10.55	63.33	51.82	45%
18	Blakes Almond and Cherry	24	94.00	18.80	90.24	3.76	4%
19	Pork Sausages	23	84.10	7.96	74.59	9.51	11%
20	Cathedral mature cheddar 200g	25	82.25	0.00	62.50	19.75	24%
21	Blakes Rich Slab Cake	21	79.90	18.80	78.96	0.94	1%
22	Meadow Churn Salted butter 250g	31	75.94	1.25	51.15	24.79	33%
23	Classic White Choc Stick PM149	58	71.96	0.00	42.92	29.04	40%
24	Warburtons Seeded Batch 800g	36	71.05	4.19	60.12	10.93	15%
25	Blakes 4 saffron buns	24	66.00	0.00	52.80	13.20	20%
26	Golden Virginia 30g x5	3	65.64	0.00	62.75	2.89	4%
27	Hogs Pudding	21	65.03	7.08	58.43	6.60	10%
28	HEINEKEN 440ML 4PK	13	64.87	0.00	51.75	13.12	20%
29	Blue Whole Milk 1L	48	60.00	0.00	42.24	17.76	30%
30	Lambert Blue k/s original	5	58.75	0.00	56.30	2.45	4%
31	COKE CANS 330MLS X 24	74	57.68	0.79	37.89	19.79	34%
32	Potatoes - LARGE bag	28	55.72	0.00	22.40	33.32	60%
33	Double Cream 250ml	26	54.34	0.00	35.62	18.72	34%
34	PM679 THATCHERS BLOOD ORANGE CANS 4PK	9	50.94	0.00	37.64	13.31	26%
35	Turkey slices	20	49.03	0.00	51.59	-2.55	-5%
36	Warburtons White Farmhouse 800g	29	46.53	5.38	42.92	3.61	8%
37	Versare Rose Pinot Grigio	8	45.92	0.00	36.80	9.12	20%
38	Snacksters Chicken & Bacon sandwich PM199	23	45.77	0.00	32.12	13.65	30%
39	PM #2.99 ANDREX TOILET ROLLS 4PK X 6	19	44.82	2.49	41.33	3.50	8%
40	PM 1.99 MC VITIES DIGESTIVES	22	43.78	0.00	34.63	9.15	21%
606	KULANA CRANBERRY JUICE	1	1.04	0.00	0.81	0.23	22%
607	Beans runner	1	1.00	0.00	0.00	1.00	100%
608	DEVONVALE CHOCOLATE BROWNIE	1	1.00	0.00	0.55	0.45	45%
609	Sealapack 35 freezer bags	1	0.99	0.00	0.55	0.44	44%
610	PM 3 FOR £1.49 WINALOT BEEF CARROT JELLY POL	2	0.98	0.00	0.67	0.31	32%
611	FLAMEFAST FIRELIGHTERS 24X	1	0.94	0.00	0.55	0.39	41%
612	EXIS DISPOSABLE LIGHTERS X 45	2	0.92	0.00	0.27	0.65	71%
613	STAR LEMONADE 2LTR X 8	2	0.91	0.91	1.36	-0.45	-50%
614	FELIX CRISPIES BEEF & CHICKEN	1	0.91	0.00	0.74	0.17	18%
615	TANGO ice poles	2	0.84	0.00	0.47	0.37	45%
616	PEDIGREE RODEO DOG TREATS 4s X 20	1	0.83	0.00	0.59	0.24	29%
617	PM #1 COLGATE TRIPLE ACTION TOOTHPASTE 7	1	0.83	0.00	0.66	0.17	21%
618	Chic croissant	1	0.79	0.00	0.00	0.79	100%
619	Halls Menthol Cherry Flavour 32 g	1	0.75	0.00	0.57	0.18	24%
620	Parsley	1	0.75	0.00	0.60	0.15	20%
621	Quest Fabric Plasters 50s	1	0.71	0.00	0.49	0.22	31%
622	PM 80P COKE ZERO CAN	1	0.67	0.00	0.39	0.28	41%
623	Brown Tape	1	0.63	0.00	0.00	0.63	100%
624	Glue Stick	1	0.63	0.00	0.00	0.63	100%
625	PM 75P CADBURY CRUNCHIES STD	1	0.63	0.00	0.48	0.15	24%
626	White Tack	1	0.63	0.00	0.39	0.24	38%
627	Spring onion bunch	1	0.60	0.00	0.41	0.19	32%
628	Pear /Apple	1	0.55	0.00	0.40	0.15	27%
629	Lettuce Mini Gem	1	0.50	0.50	0.50	0.00	0%
630	PM 3 FOR £1.49 WINALOT CHICK CARROT GRAVY F	2	0.49	0.00	0.67	-0.18	-37%
631	Paper	1	0.49	0.00	0.00	0.49	100%
632	Star Diet lemonade 2ltr	1	0.45	0.46	0.67	-0.22	-48%
633	Radnor Fruits. Orange 200ml	1	0.42	0.00	0.30	0.12	29%
634	Ice lolly	1	0.40	0.00	0.00	0.40	100%
635	Yoghurt	1	0.35	0.00	0.00	0.35	100%
636	Small Envelopes	2	0.17	0.00	0.00	0.17	100%
637	Staff Latte	14	0.00	0.00	8.75	-8.75	n/a
638	Staff Americano	13	0.00	0.00	4.06	-4.06	n/a
639	Staff Hot Chocolate	6	0.00	0.00	0.90	-0.90	n/a
640	Staff Cappuccino	4	0.00	0.00	2.50	-2.50	n/a
641	Staff White Coffee	2	0.00	0.00	2.18	-2.18	n/a
642	Earl Grey	1	0.00	3.19	2.39	-2.39	n/a
643	PM #1.49 ROBINSONS SQUASH SUMMER FRUIT 7	1	0.00	1.24	1.02	-1.02	n/a
644	Staff Coffees / Hot Chocolate	1	0.00	0.00	1.09	-1.09	n/a
645	Dettol multi purpose wipes	1	-0.01	1.67	1.38	-1.39	9306%

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	194	416.70	39.30	181.08	235.62	57%
2	Green Semi-skim Milk 2L	165	379.50	0.00	262.35	117.15	31%
3	Carrots/Parsnips	154	6.80	24.00	10.63	-3.83	-56%
4	Ham slices	111	279.29	2.69	282.05	-2.76	-1%
5	Green Semi-Skim Milk 1L	94	117.50	0.00	82.72	34.78	30%
6	Large Fresh Eggs x6	90	152.10	0.00	99.00	53.10	35%
7	Feast Original 90ml	87	126.90	0.00	83.67	43.23	34%
8	Medium Free Range Eggs x6	76	151.24	0.00	98.80	52.44	35%
9	COKE CANS 330MLS X 24	74	57.68	0.79	37.89	19.79	34%
10	Tango Pops	72	23.88	0.00	15.12	8.76	37%
11	Blue Whole Milk 2L	65	149.50	0.00	103.35	46.15	31%
12	Bon Appetit - £3 Pie Slice	60	168.00	12.00	105.04	62.96	37%
13	Classic White Choc Stick PM149	58	71.96	0.00	42.92	29.04	40%
14	Blakes Cake-SLICE	53	115.15	10.55	63.33	51.82	45%
15	Blue Whole Milk 1L	48	60.00	0.00	42.24	17.76	30%
16	Green Semi-skim Milk 568ml	45	32.76	2.34	24.75	8.01	24%
17	Rindless Bacon	45	145.74	0.00	128.94	16.80	12%
18	Ice Pop - Mr Freeze	44	7.45	0.00	3.96	3.49	47%
19	pm 1.00 whirtz lolly 80ml	41	34.03	0.00	22.60	11.43	34%
20	Peppers - large	38	20.37	8.13	18.62	1.75	9%
21	TIC TAC MIXER FRUIT ADVENTURE	38	26.98	0.00	19.53	7.45	28%
22	Fanta Zero orange cans 330ml	37	25.56	0.71	17.02	8.54	33%
23	Baking Potatoes	36	18.00	0.00	13.32	4.68	26%
24	Warburtons Seeded Batch 800g	36	71.05	4.19	60.12	10.93	15%
25	Maynards Wine Gum Rolls 52g	35	24.84	0.00	17.85	6.99	28%
26	Lucozade Energy Original PM1.50	33	41.25	0.00	23.93	17.33	42%
27	PM 35P FREDDO	33	9.58	0.00	8.02	1.56	16%
28	pm 75p maltesers 37g	33	20.79	0.00	15.68	5.12	25%
29	WHISKAS TUNA IN JELLY POUCHES 85g x 28	33	15.14	0.00	11.77	3.37	22%
30	PM #1.25 HARIBO TANGFASTICS 140g x12	32	33.28	0.00	26.49	6.79	20%
31	Tomato - single large / Beef	32	19.65	0.00	13.31	6.34	32%
32	Lipton Ice Tea 330ml	31	30.69	0.00	20.46	10.23	33%
33	Meadow Churn Salted butter 250g	31	75.94	1.25	51.15	24.79	33%
34	Ginger Beer Old Jamaica 330ml	30	19.13	0.66	13.56	5.57	29%
35	Warburtons White Farmhouse 800g	29	46.53	5.38	42.92	3.61	8%
36	Apples	28	13.88	0.50	9.31	4.57	33%
37	DI MARIA PROSECCO	28	215.88	0.00	174.47	41.41	19%
38	LUCOZADE ENERGY ORANGE 500ML	28	35.00	0.00	23.30	11.70	33%
39	Potatoes - LARGE bag	28	55.72	0.00	22.40	33.32	60%
40	SAN MIGUEL 440ML 4PK	28	146.72	0.00	116.62	30.10	21%
606	PM #4.99 KENCO DECAF GREEN COFFEE 100G X	1	4.99	0.00	4.22	0.78	16%
607	PM 75P CADBURY CRUNCHIES STD	1	0.63	0.00	0.48	0.15	24%
608	PM 80P COKE ZERO CAN	1	0.67	0.00	0.39	0.28	41%
609	PM RITZ ORIGINAL CRACKER 150G	1	1.49	0.00	1.27	0.23	15%
610	PM1.69 CADBURY BOURNVILLE 100G	1	1.41	0.00	1.11	0.30	21%
611	PM2.19 DOLMIO ORIGINAL BOLOGNESE SAUCE	1	2.19	0.00	1.58	0.62	28%
612	Pork Chipolatas	1	4.853	0.00	3.93	0.92	19%
613	Quest Fabric Plasters 50s	1	0.71	0.00	0.49	0.22	31%
614	Radnor Fruits. Orange 200ml	1	0.42	0.00	0.30	0.12	29%
615	RAID FLY & WASP KILLER 300MLS X 6	1	3.33	0.00	2.62	0.72	21%
616	REVELS TREAT BAG 68G PM	1	1.13	0.00	0.88	0.25	22%
617	Revels Treat Bags 71g	1	1.25	0.00	1.01	0.24	19%
618	Robinsons. Orange PM159...	1	1.33	0.00	1.05	0.28	21%
619	ROSES LIME CORDIAL 1LTR	1	3.63	0.00	2.55	1.08	30%
620	Runner Beans Bunch	1	1.5	0.00	1.00	0.50	33%
621	Running Duck Chenin Blanc	1	7.79	0.00	6.23	1.57	20%
622	SCHWARTZ MIXED HERBS	1	2.69	0.00	1.98	0.72	27%
623	Sealapack 35 freezer bags	1	0.99	0.00	0.55	0.44	44%
624	SKITTLES FRUIT POUCH	1	1.13	0.00	0.89	0.24	21%
625	Spring onion bunch	1	0.6	0.00	0.41	0.19	32%
626	Staff Coffees / Hot Chocolate	1	0	0.00	1.09	-1.09	n/a
627	Star Diet lemonade 2ltr	1	0.45	0.46	0.67	-0.22	-48%
628	SURE DEO SPRAY FOR WOMEN **BRIGHT ** 150	1	1.74	0.00	1.06	0.68	39%
629	Takeaway Americano	1	2.08	0.00	1.09	0.99	48%
630	Takeaway Capuccino Coffee	1	2.08	0.00	1.09	0.99	48%
631	Takeaway White Coffee	1	2.08	0.00	1.09	0.99	48%
632	TATE & LYLE DARK BROWN SOFT SUGAR 500G X	1	1.95	0.00	1.39	0.56	29%
633	TATE & LYLE GOLDEN SYRUP 454g X 12	1	2.09	0.00	1.53	0.56	27%
634	TIPTREE MORELLO CHERRY CONSERVE 340g	1	3.59	0.00	2.67	0.93	26%
635	TIPTREE WILD BLUEBERRY CONSERVE 340G	1	4.15	0.00	3.07	1.09	26%
636	TWININGS LEMON/GING. TEA 20sx4	1	2.85	0.00	2.25	0.60	21%
637	TWININGS STRAWBERRY & RASPBERRY 20 TEA BAC	1	2.85	0.00	2.14	0.71	25%
638	Vape: Lost Mary BM600 Cherry Ice	1	4.99	0.00	2.36	2.63	53%
639	Vape: Lost Mary BM600 Peach Ice	1	4.99	0.00	2.36	2.63	53%
640	White Tack	1	0.63	0.00	0.39	0.24	38%
641	Whitworths Raisins 325g	1	2.79	0.00	2.02	0.77	28%
642	Wilkin chocolate spread	1	3.79	0.00	2.83	0.97	25%
643	Wisdom toothbrush x2	1	1.13	0.00	0.85	0.28	25%
644	Yoghurt	1	0.35	0.00	0.00	0.35	100%
645	Yogurt	1	2.5	0.00	0.00	2.50	100%