

COSTING — EXECUTIVE BRIEFING

Collection Costing Briefing

The range at target margin, style by style

DOCUMENT

CCB-27-030

PREPARED

June 2027

OWNER

Merchandising

PAGES

6

STATUS

Illustrative sample

The read

Nine styles miss target margin and eight of them miss for the same reason: fabric consumption is quoted against a marker efficiency nobody has confirmed. That is one question to the factory, not nine separate costing problems.

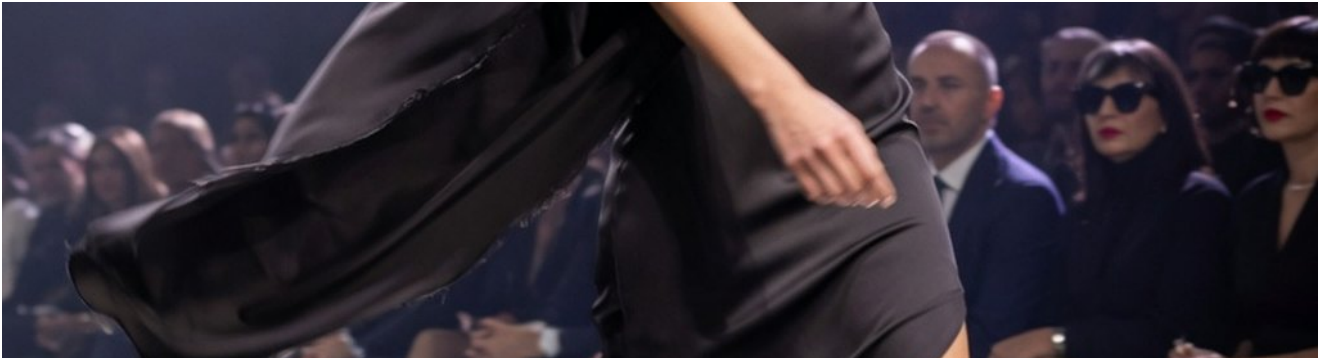
9 Styles below target margin	8 Missing for the same reason	-4.2pts Average miss on those nine	I Question that resolves eight of them
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AT OR ABOVE TARGET

- 01 Fifty-three styles, on quoted costs.
- 02 Every knitwear style.
- 03 All carryover.

BELOW TARGET

- 01 Eight woven styles on unconfirmed marker efficiency.
- 02 One style with a genuine fabric price issue.



What the range is before it is a buy.

THE LINE-UP · MCLEUKER HOUSE SET

SO WHAT

Eight of nine misses trace to one unconfirmed assumption. Confirming it is a phone call; re-costing nine styles individually is a fortnight.

Where the misses are

STYLES BY MARGIN BAND

Share of the 62 committed styles.



THE NINE

STYLE GROUP	STYLES	AVERAGE MISS	CAUSE	RESOLVABLE
Woven outerwear	4	4-4.8pts	Marker efficiency unconfirmed	YES
Woven dresses	3	3-3.9pts	Marker efficiency unconfirmed	YES
Woven shirting	1	3-3.1pts	Marker efficiency unconfirmed	YES
Heavy coat	1	6-6.2pts	Fabric price moved after quoting	PARTLY



Where a specification becomes a garment.

THE SAMPLE · MCLEUKER HOUSE SET

SO WHAT

The nine are not nine problems. Eight share one unconfirmed number and the ninth is a genuine input movement, which is a different conversation.



A rail, a season and a date. Everything above is an argument about which of these to cut and which to buy twice.

MCLEUKER HOUSE SET

The assumption

WHAT IS ASSUMED

Efficiency used in costing A standard figure, applied across all wovens

Confirmed by the factory No

Effect of a two-point error Roughly one point of margin on a fabric-heavy style

Effect on the eight The whole of the miss, if the assumption is out by four points

Not assessed Whether efficiency differs by style — very likely, and never asked

SEQUENCE

NOW Ask the factory for marker efficiency per style
One request, eight answers.

+1 WK Re-cost the eight against real figures
If they clear, nothing further is needed.

IF NOT Re-engineer or re-price
A real decision, taken on real numbers.

SO WHAT A costing built on an unconfirmed standard figure is a guess with a decimal point. Asking for the real one is the cheapest action available in this document.

Decisions

DECISIONS ARISING FROM THIS BRIEFING

DECISION	OWNER	BY	IF IT IS NOT TAKEN
Request marker efficiency per style from the factory	Costing Lead	13 Jun	Nine styles are re-costed against the same assumption
Re-cost the eight once the figures arrive	Costing Lead	27 Jun	The misses stay unexplained
Re-price or re-engineer the heavy coat	Merchandising Director	27 Jun	One style carries a real margin loss
Stop using a standard efficiency across all wovens	Costing Lead	30 Jun	The same error is made next season

SOURCES AND BASIS

Style costings — our own costing file at the date of this document.
Fabric prices — supplier quotations, dated.
Marker efficiency — a standard internal figure, unconfirmed by the factory and marked as such.

ILLUSTRATIVE SAMPLE

This document is a rendered SAMPLE of the Collection Costing Briefing template, produced to show its structure, exhibit inventory and register. The figures in it are illustrative and are not market intelligence. A real run of this template researches and cites its figures with an as-of year for each, or marks them as modelled and states the basis — the rule the template itself carries.