FINANCE — EXECUTIVE BRIEFING

Cash and Commitment Briefing

What is committed, when, and against what

DOCUMENT	PREPARED	OWNER	PAGES	STATUS
CCB-27-029	June 2027	Studio	6	Illustrative sample

The read

Commitments land four months before revenue does. Fabric and deposit are paid at the start of the production window and wholesale terms pay thirty days after delivery, which puts the tightest point in month three with nothing arriving until month six.

4 mo	M3	60%	30 days
Gap between commitment and revenue	The tightest point	Of total commitment paid before any revenue	Wholesale terms after delivery

KNOWN

01 Fabric cost and payment date.

02 Factory deposit and balance dates.

03 Delivery date.

NOT KNOWN

01 When wholesale accounts actually pay, against terms.

02 Whether any account pays early against a discount.

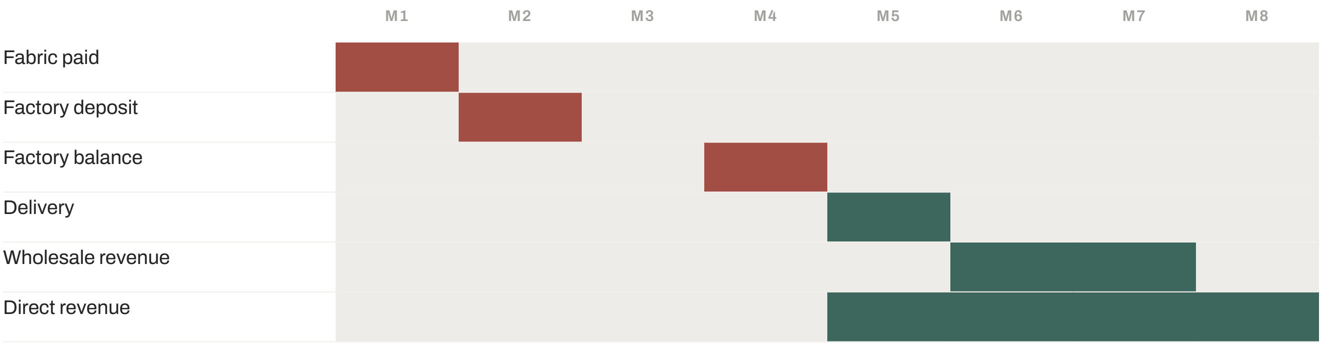
Where it starts, and costs nothing.

THE IDEA · MCLEUKER HOUSE SET

SO WHAT The shape is normal for a first season and the timing is what makes it dangerous. Knowing the tightest month now is what makes it survivable.

The shape

COMMITMENT AND REVENUE



Marked rows are cash out. Month three carries the factory balance with nothing arriving, and it is the point the whole season turns on.

The first point money is committed.

THE SAMPLE · MCLEUKER HOUSE SET

SO WHAT

Sixty per cent of the commitment is paid before any revenue arrives. That is the number to plan against, not the total.

One person, and the same calendar as a brand with forty. Everything in this document is about what to do first.

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The levers

WHAT MOVES THE TIGHT POINT

LEVER	EFFECT	COST	AVAILABLE
Deposit against wholesale orders	Revenue moves earlier	A discount	IF ORDERS EXIST
Split the factory balance	Cash out moves later	Possibly a small premium	ASK
Direct pre-order	Revenue before delivery	Marketing effort	AVAILABLE
Reduce the run	Less committed	Less revenue	AVAILABLE

WHAT TO DO FIRST

Ask the factory	Whether the balance can be split — costs nothing to ask
Ask accounts	Whether any would pay a deposit against a discount
Direct pre-order	The only lever fully within your control
Not assumed	That any wholesale account pays on terms — first orders often do not

SO WHAT

Direct pre-order is the only lever entirely within your control. The other three all depend on somebody else agreeing, which is why they should be asked about now rather than in month three.

Decisions

DECISIONS ARISING FROM THIS BRIEFING

DECISION	OWNER	BY	IF IT IS NOT TAKEN
Ask the factory whether the balance can be split	Founder	20 Jun	Month three carries the full balance
Ask wholesale accounts about deposit against discount	Founder	30 Jun	Revenue stays four months behind commitment
Plan a direct pre-order ahead of delivery	Founder	31 Jul	The only controllable lever is unused
Model the season on 60-day payment, not 30	Founder	30 Jun	A first account paying late becomes a crisis

SOURCES AND BASIS

Commitment amounts and dates — supplier and factory terms as quoted.
Revenue timing — wholesale terms as offered; direct timing modelled.
Payment behaviour — not known; modelled at terms and marked as modelled.

ILLUSTRATIVE SAMPLE

This document is a rendered SAMPLE of the Cash and Commitment 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.