ONE ISSUE. THREE FINDINGS. ONE PRACTICAL ACTION.

Growth is not the whole picture.

A stronger sales figure is a useful signal. Put it beside the effort of delivery and the timing of receipts and payments.

01

Contribution

What remains after direct delivery costs?

02

Delivery effort

What demands does the work place on time?

03

Cash timing

When must you pay, and when are you paid?

THE BUSINESS ISSUE

What would stronger performance actually look like?

When sales rise, ask what changed underneath. More revenue can bring extra direct costs, longer delivery times or later receipts. Each question can lead to a different decision.

01

Revenue needs a companion measure.

Put direct costs beside revenue to examine contribution. A fictional £10,000 job with £6,000 of direct costs leaves £4,000 before overheads, tax and financing. This is not net profit.



Illustration only. All figures are fictional, not client results.

02

The effort behind the number matters.

If two similar jobs produce the same contribution but one needs twice as much delivery time, they place different demands on capacity. Record why: revisions, unclear inputs, a different scope or a one-off problem.

Compare the actual work before drawing conclusions from an average. This is a proposed review lens, not a benchmark.

03

A profitable job can still create a timing gap.

Business Wales explains that cashflow and accounting profit are different. If supplier payments fall before the customer pays, the business must manage that interval. Map expected receipts and payments, then test what a delay would change.



DAY 1
£6,000 paid out

DAY 30
£10,000 received

Fictional timing illustration. Not a forecast.

ONE PRACTICAL ACTION

Review your next three significant jobs.

Record revenue, direct costs, expected delivery hours, receipt dates and payment dates. Bring the biggest uncertainty to your next review and assign an owner to resolve it.

FURTHER READING & EDITORIAL NOTE

Business Wales: Cashflow forecast. Accessed 8 November 2026.

The review prompts, figures and illustrations are Tresswell editorial analysis. They are not published research findings or evidence of client outcomes. This briefing is general business reading, not advice tailored to an individual business.

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