Forecast — assumptions on display and cohort comparison

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Break-even at 41 repairs a week · two scenarios · fictional document

Fictional document — demonstration example

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Fictional document, produced for the demonstration. **It is expressed in volumes and shares, not in amounts**: volumes are what compare from one file to the next, and volumes are what can be discussed with a founder.

The two comparisons

Benchmark	Value	Origin
First year targeted by the founder	**81 % of the cruising level**	Her assumption
Median of your cohort	**62 % of the cruising level**	**37 files, 3 years**
Position within the cohort	**Above 31 files out of 37**	Ranking
Gap	**+ 19 points**	—

Break-even, reduced to volume

Month	Repairs a week planned	Break-even	Position
M+3	**34**	41	**Below break-even**
M+4	38	41	**Below break-even**
M+5	43	41	Above
M+6	**48**	41	Above

> **The cash-flow plan handed in by the founder does not write down the four months spent below break-even.** That is not an arithmetic error: it is a consequence of the ramp-up assumption, and it disappears if that single line changes.

The two scenarios, side by side

Scenario	Ramp-up	Months below break-even	First year reached
A — the founder's assumption	**3 months**	**4**	**81 %**
B — the cohort median	**9 months**	**7**	**62 %**

The two scenarios are handed over together, never one without the other. A single table reads as a verdict; two tables read as a conversation, and that conversation is the adviser's profession.

What this document does not establish

Question	Whose it is
Does the project stand up?	**The adviser's, who judges and signs**
Which scenario to use for the funding application?	**The adviser's, with the founder**

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Question	Whose it is
Which legal form and tax regime to choose?	**The adviser's, from the official pages supplied**

Scenario retained, reason and date: _____

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