

Q1

| Item | Teddy bear | Train set | Doll | Toy car in box | Toy car no box | Bus | Rocking horse | Clockwork motorbike |
|-------------------|------------|-----------|------------|----------------|----------------|-----------|---------------|---------------------|
| Bought for | £50 | £70 | £250 | £300 | £150 | £80 | £2,000 | £500 |
| Sold at | £100 | £120 | £200 | £540 | £180 | £96 | £3,000 | £375 |
| Profit | 50 | 50 | -50 | 240 | 30 | 16 | 1000 | -125 |
| % profit | 100 | 71 | -20 | 80 | 20 | 20 | 50 | -25 |

Q2

| Last year | Next year | Difference |
|-----------|-----------|------------|
| £5,200 | £5,720 | £520 |
| £500 | £550 | £50 |
| £300 | £330 | £30 |
| £3,900 | £3,900 | £0 |
| £500 | £400 | -£100 |
| £250 | £275 | £25 |
| £10,650 | £11,175 | £525 |

Q3

| Item | Pre-sale price | Sale price |
|------------|----------------|------------|
| Teapot | £19.99 | £15.99 |
| Plate | £6.99 | £5.59 |
| Photo fram | £12.99 | £10.39 |
| Cushion | £29.99 | £23.99 |
| Candle | £5.99 | £4.79 |

Q4

| Cost before VAT | Cost with VAT |
|-----------------|---------------|
| £35.00 | £42.00 |
| £70.00 | £84.00 |
| £105.00 | £126.00 |
| £140.00 | £168.00 |
| £175.00 | £210.00 |
| £210.00 | £252.00 |
| £245.00 | £294.00 |
| £280.00 | £336.00 |