



5. 200 T-shirts have been bought for a Fun Run at a cost of £400 plus VAT at $17\frac{1}{2}\%$. The cost of entry for the run is £5 per person. What is the minimum number of entries needed in order to cover the total cost of the T-shirts?
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5. E Since 1% of £400 = £4, the total VAT charged was $£4 \times 17.5 = £70$, giving a total cost of $£400 + £70 = £470$. Therefore the minimum number of entries needed is 94.