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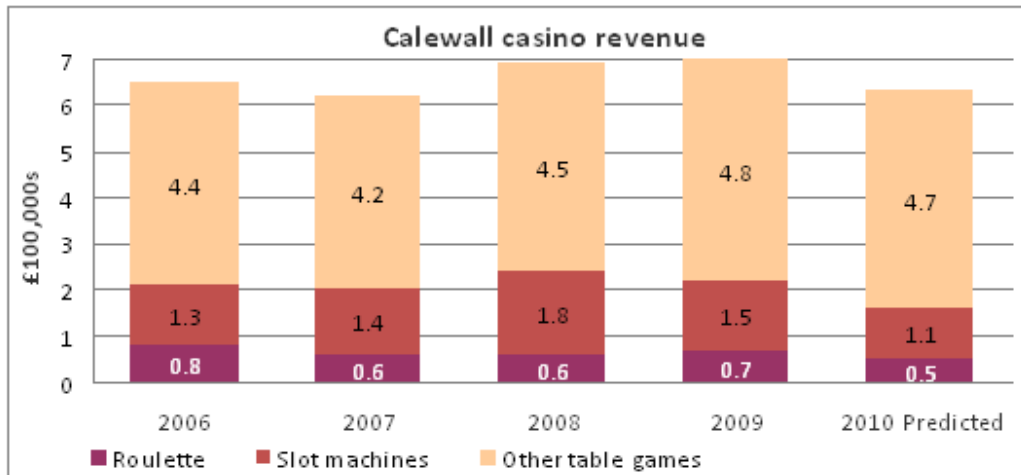
The screenshot shows a test interface with a bar chart titled "European Inflation Indices for 1998 (Indexed to 100 at 1st Quarter)". The chart displays inflation rates for six countries: France, Germany, Italy, Spain, UK, and Netherlands. The y-axis represents the inflation rate percentage, ranging from 0 to 10. The x-axis lists the countries. The bars show the following approximate values: France (4.5%), Germany (3.5%), Italy (5.5%), Spain (4.0%), UK (3.0%), and Netherlands (3.5%).

**Question 2**  
The average first half year rate (100 Euros of the value) of the countries shown above will equal to the number 1998?

Options:  
 3.50  
 3.75  
 3.90  
 4.00

# Numerical Reasoning Practice Test 2

Solution Booklet



| Calewall casino | Year | Annual attendances (100,000s) |
|-----------------|------|-------------------------------|
|                 | 2006 | 14.6                          |
| 2007            | 15.2 |                               |
| 2008            | 16.3 |                               |
| 2009            | 16.8 |                               |
| 2010 Predicted  | 16.5 |                               |

**Q1** How much did the combined revenue from Slot machines and Roulette differ from that of Other table games between 2006-2009 inclusive (in £millions)?

- 0.9                  9.0                  9.2                  **0.92**                  None of these

*Step 1 – Calculate the totals for Slot machines, Roulette, Other table games*

*Slot machines = 6*

*Roulette = 2.7*

*Other table games = 17.9*

*Step 2 – calculate the difference*

*17.9 – 6 – 2.7 = 9.2*

*Step 3 – put into £millions = 0.92*

**So the correct answer is 0.92**

**Q2** What was the average amount gambled on Slot machines in 2007 by each individual who attended Calewall casino?

- £90.00                  £9.00                  £0.90                  £900.00                  **£0.09**

*Amount gambled/No of people = 140,000 / 1,520,000 = £0.09*

**Thus the correct answer is £0.09**

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**Q3** There is a £15 entrance fee for each person gambling at Calewall casino. In which year, or years, was the entrance fee revenue less than £23 million?

- 2006, 2007**
- 2007, 2008
- 2007
- 2006
- None of these

Calculate the entrance fee revenue for each year, as follows;

|      | Attendances | Entrance fee revenue        |
|------|-------------|-----------------------------|
| 2006 | 1,460,000   | $x 15 = \text{£}21,900,000$ |
| 2007 | 1,520,000   | $x 15 = \text{£}22,800,000$ |
| 2008 | 1,630,000   | $x 15 = \text{£}24,450,000$ |
| 2009 | 1,680,000   | $x 15 = \text{£}25,200,000$ |

**Thus the correct answer is 2006, 2007**

**Q4** What will be the average annual change in attendance at Calewall casino across the years 2006-2010 if the 2010 prediction proves to be accurate?

- 47,500 decrease
- 53,500 decrease
- 52,500 increase
- 47,500 increase**
- 53,500 increase

Step 1 – calculate the yearly change in attendance

2007 = 0.6 increase

2008 = 1.1 increase

2009 = 0.5 increase

2010 prediction = 0.3 decrease

Step 2 - calculate the average yearly change in attendance

$(0.6 + 1.1 + 0.5 - 0.3) / 4 = 0.475$  (100,000s) = 47,500

**Thus the correct answer is 47,500 increase**

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**Q5** Calewall casino is subject to a takeover bid of 7 times its 2010 projected casino revenues. The Board responds that it can deliver 10% added value through cost-cuttings to this purchase price. What valuation is the Board putting on Calewall casino (in £millions)?

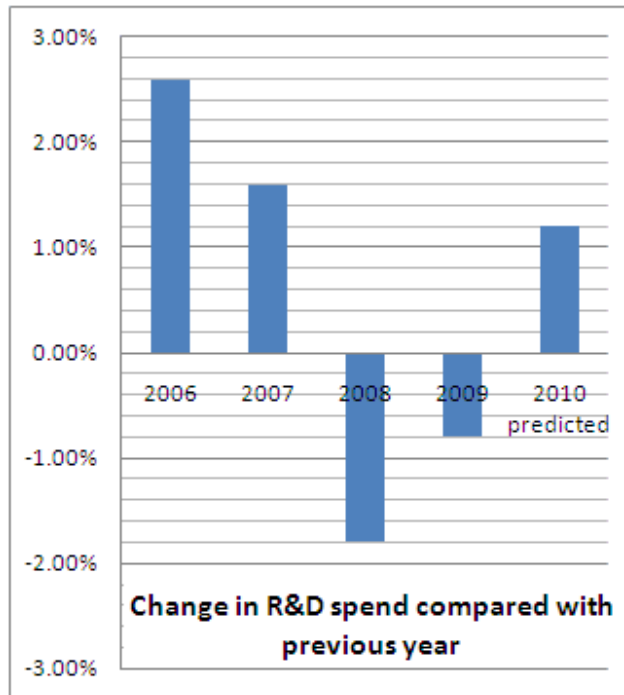
£48.51 million   £44.1 million   **£4.85 million**   £4.41 million   £6.3 million

*2010 projected casino revenues = 4.7 + 1.1 + 0.5 = 6.3*

*6.3 x 7 = 44.1*

*44.1 x 110%/100 = 48.51 (£100,000s)*

**So the correct answer is £4.85 million**



| Teala Media;<br>Total R&D<br>projects for 2009 | R&D Spend<br>(£1000s) |
|--|-----------------------|
| Leadership development programme               | 425.9                 |
| Process improvement systems                    | 672.8                 |
| Partnership with A.S.P. Systems                | 215.5                 |
| New product development                        | 1,056.0               |
| Spry Inc. joint venture                        | 113.2                 |

**Q6** If the 2010 prediction proves to be accurate, what is the average annual percentage change in Teala Media's R&D spend across the 5 years shown?

- 0.53      0.54      0.55      **0.56**      0.57

Calculate the average  
 $(2.6 + 1.6 - 1.8 - 0.8 + 1.2) / 5 = 0.56$

**So the correct answer is 0.56**

**Q7** What is the R&D spend projected to be for 2010?

- £2.5 million**  
 £2.75 million  
 £3.0 million  
 £3.25 million  
 £3.5 million

Step 1 – calculate the total R&D spends per project for 2009  
 Addition of 5 projects = 2,483.4 (£1000's)  
 Step 2 – add the 1.2% predicted increase for 2010  
 $2,483,400 \times 101.2\% = £2.51 \text{ million}$

**So the correct answer is £2.5 million**

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**Q8** What was the R&D spend for 2008 (to the nearest £1,000)?

- £2,235,000
- £2,613,000
- £2,503,000**
- £2,483,000
- £2,305,000

*Step 1 – total R&D spend for 2009 is obtained from the table.*

*Addition of 5 projects = 2,483.4 (£1000's) = £2,483,400. You may still have this number from your previous notes.*

**Note 1:** notice that the graph gives “change in R&D spend compared with previous year”. So in 2009 the change compared to 2008 was -0.8% from the graph. It is NOT the difference between -1.8% and -0.8% (i.e. +1.0%).

**Note 2:** to get the correct percentage calculation think about a 0.8% drop from the 2008 figure to the 2009 figure. We would say [2008 figure] x 0.992 = [2009 figure]. We have calculated the 2009 figure to be £2,483,400 so by rearranging we can find 2008.

*Step 2 – allow for the 0.8% decrease in R&D spend for 2009 compared with 2008*  
 $£2,483,400 \div 0.992 = £2,503,427$

*Step 3 – to the nearest £1000*

**So the correct answer is £2,503,000**

**Q9** R&D costs were 12% of R&D spend in 2009. If R&D costs are projected to rise by 1.1% between 2009 and 2010, what is the 2010 predicted R&D sum available after costs are taken in to account?

- £1.02million
- £1.22million
- £2.11million
- £2.21million**
- £2.48million

Step 1

Total R&D spend in 2009 was £2,483.4 (thousands). So £2,483,400.

Step 2

R&D costs we are told are 12% of spend so  $12\% \times £2,483,400 = £298,008$ .

Step 3

The graph tells us that the R&D spend in 2010 is projected to increase by 1.2%. This will be  $£2,483,400 \times 1.012 = £2,513,200.8$

And we are told in the question that the R&D costs are expected to increase be 1.1%.

This will be  $£298,000 \times 1.011 = £301,286.1$ .

Step 4

So the available R&D money left after costs is  $(2,513,200.8 - 301,286.1) = £2,211,914.7$ .

**So the correct answer is £2.21 million**



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**Q10** If delays at the end of 2009 resulted in a 2.5% increase in the cost of each of the two most expensive projects, what is the total R&D spend for 2009 (to the nearest £1,000)?

- £2,482,000
- £2,527,000**
- £2,528,000
- £2,556,000
- None of These

*Step 1 – add the additional 2.5% R&D charge for the two most expensive R&D projects for 2009*

*2010 additional New product development spend =  $1056 \times 0.025 = 26.4$*

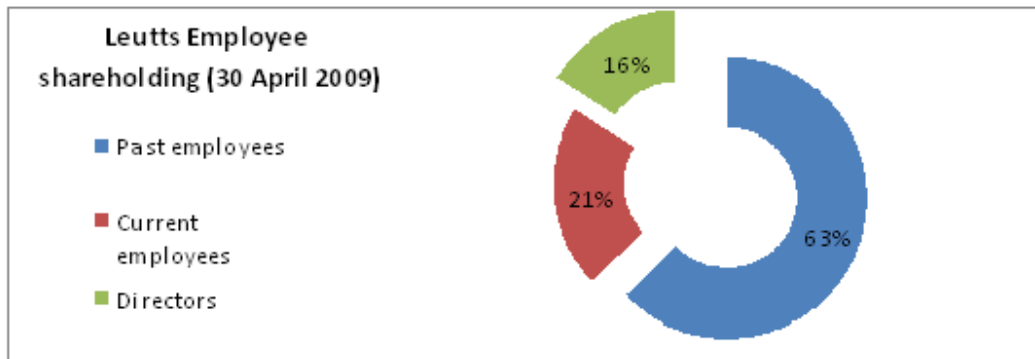
*2010 additional Process improvement systems spend =  $672.8 \times 0.025 = 16.82$*

*Step 2 – Calculate Total R&D spend for 2009*

*Total R&D spend =  $425.9 + 672.8 + 215.5 + 1,056 + 113.2 + 26.4 + 16.82 = £2,526,620$*

**Thus the correct answer is £2,527,000**





| List of All Directors | Number of Shares  |                  |                              |
|-----------------------|-------------------|------------------|------------------------------|
|                       | At 1st April 2009 | At 30 April 2009 | At 31 <sup>st</sup> May 2009 |
| Geoffrey Yates        | 1,100             | 1,050            | 910                          |
| Tobey Gilham          | 1,050             | 950              | 820                          |
| Susan Preddy          | 950               | 820              | 250                          |
| Samantha Hoxton       | 990               | 1,100            | 550                          |
| Trudy Stupples        | 1,200             | 960              | 2,400                        |

**Q11** What is the number of shares not held by Directors of Leutts (as of 30 April 2009)?

**25,620**      6,850      43,500      4,880      Cannot tell from data

*The data you need is in both the pie-chart and the table.*

*Step 1 The pie-chart shows that 16% of Directors hold shares, so  $100 - 16 = 84%$  do not hold shares*

*Step 2 Calculate the total number of director shares at 30 April 2009*

| Director        | At 30 April 2009 |
|-----------------|------------------|
| Geoffrey Yates  | 1,050            |
| Tobey Gilham    | 950              |
| Susan Preddy    | 820              |
| Samantha Hoxton | 1,100            |
| Trudy Stupples  | 960              |
| <b>Total =</b>  | <b>4,880</b>     |

*Step 3 - Calculate 84%*

$$16\% = 4,880$$

$$84\% = 4,880 \times 84 / 16 = 25,620$$

**So the correct answer is 25,620**

**Q12** Which Director has bought or sold the largest number of shares across the 2-month period shown?

- Geoffrey Yates
- Trudy Stupples**
- Samantha Hoxton
- Susan Preddy
- Tobey Gilham

*The largest number of shares can be found by calculating the differences in shareholdings between the periods 1<sup>st</sup> April – 30 April and 30 April – 31<sup>st</sup> May.*

| Director              | At 1st April 2009 | At 30 April 2009 | Shares Dealt over period | At 30 April 2009 | At 31 <sup>st</sup> May 2009 | Shares Dealt over period | Total Shares Dealt         |
|-----------------------|-------------------|------------------|--------------------------|------------------|------------------------------|--------------------------|----------------------------|
| Geoffrey Yates        | 1,100             | 1,050            | 50                       | 1,050            | 910                          | 140                      | 50 + 140 = 190             |
| Tobey Gilham          | 1,050             | 950              | 100                      | 950              | 820                          | 130                      | 100 + 130 = 230            |
| Susan Preddy          | 950               | 820              | 130                      | 820              | 250                          | 570                      | 130 + 570 = 700            |
| Samantha Hoxton       | 990               | 1,100            | 110                      | 1,100            | 550                          | 550                      | 110 + 550 = 660            |
| <b>Trudy Stupples</b> | <b>1,200</b>      | <b>960</b>       | <b>240</b>               | <b>960</b>       | <b>2,400</b>                 | <b>1,440</b>             | <b>240 + 1,440 = 1,680</b> |

**So the correct answer is Trudy Stupples**

**Q13** If Tobey Gilham sells half of his shareholding at 31 May 2009 at £45 per share, how much is this trade worth?

- £3,690
- £18,250
- £18,450**
- £9,230
- £36,900

*From the table, Tobey Gilham holds 820 shares at 31 May 2009  
 $820 / 2 = 410$  shares at £45 per share  
 $£45 \times 410 = £18,450$*

**Hence the correct answer is £18,450**

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**Q14** Which of the following statements is true?

Current employees and Directors owned 40% of Leutts shares on 30 April 2009

**The largest Director share dealing was 1,440 shares**

Directors held 4,870 shares in total on 30 April 2009

Tobey Gilham held the most shares of any Director on 1<sup>st</sup> April 2009

Each Director has less shares on 31 May 2009 compared to 1<sup>st</sup> April 2009

*Go through checking whether each answer option is true or false*

*Current employees and Directors owned 37% of Leutts shares on 30 April 2009 – not 40%. FALSE*

*The largest Director share dealing was 1440 shares which Trudy Stupples bought between 30 April – 31<sup>st</sup> May. TRUE*

*Directors held 4,880 shares in total on 30 April 2009 – not 4870 shares. FALSE*

*Trudy Stupples held the most shares of any Director on 1<sup>st</sup> April 2009 – not Tobey Gilham. FALSE*

*Each Director does not have less shares on 31 May 2009 compared to 1<sup>st</sup> April 2009 – Trudy Stupples has more shares. FALSE*

**So the correct answer is “The largest Director share dealing was 1440 shares”**

**Q15** If Leutts shares are worth £52 on 30 April 2009, then what is the share valuation of the entire company?

£1,686,000    £1,588,000    £1,566,000    **£1,586,000**    £1,856,000

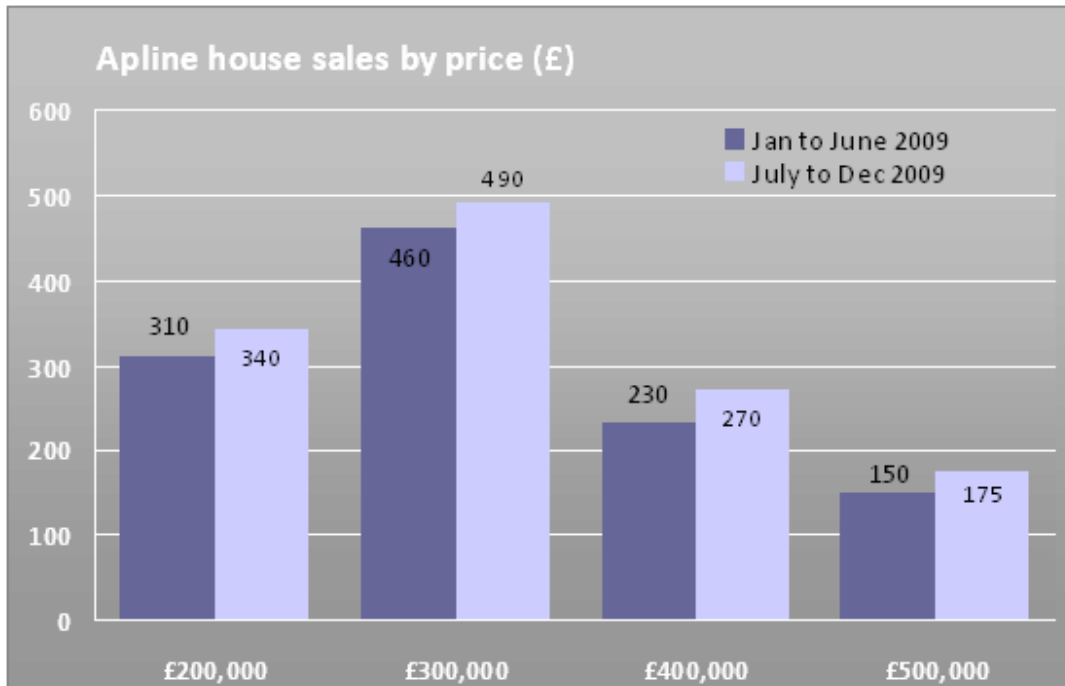
*Total number of Director shares = 4,880*

*This represents 16% of the total shares*

*So, 100% =  $4880 \times 100 / 16 = 30,500$*

*Company share valuation =  $30,500 \times £52 = £1,586,000$*

**Thus the correct answer is £1,586,000**



**Q16** The total number of £400,000 Apline houses sold in 2009 represented 80% of the annual sales target. If this target was split equally across 5 salesrooms, what was the individual sales target for each salesroom?

155                  120                  **125**                  325                  225

*Step 1*

*Total £400,000 house sales = 230 + 270 = 500 houses*

*Step 2*

*500 = 2009 target (5 salesrooms) x 80% / 100*  
*2009 target (5 salesrooms) = 500/0.8 = 625*

*Step 3*

*2009 target per salesroom = 625/5 = 125*

**So the correct answer is (E) 125**

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**Q17** Stamp duty of 3% is paid on house sales over £250,000. How much stamp duty is paid by purchasers of Apline houses in 2009?

£16,425,000    £18,550,000    **£19,425,000**    £6,000,000    £8,550,000

*Step 1 – calculate the total number of houses where stamp duty is due*

*£300,000 houses: 460 + 490 = 950*

*£400,000 houses: 230 + 270 = 500*

*£500,000 houses: 150 + 175 = 325*

*Step 2 – calculate the stamp duty due*

*950 x £300,000 x 3% = £8,550,000*

*500 x £400,000 x 3% = £6,000,000*

*325 x £500,000 x 3% = £4,875,000*

*Total = £19,425,000*

**So the correct answer is £19,425,000**

**Q18** What is the total value of 2009 Apline house sales?

£127.5 million    **£777.5 million**    £115 million    £162.5 million    £353,409 million

*Calculate the total house sales for each half-year period, as follows;*

| <i>Price</i>    | <i>Jan to June 2009</i> | <i>July to Dec 2009</i> | <i>Total Sales (£million)</i> |
|-----------------|-------------------------|-------------------------|-------------------------------|
| <i>£200,000</i> | <i>310</i>              | <i>340</i>              | <i>130</i>                    |
| <i>£300,000</i> | <i>460</i>              | <i>490</i>              | <i>285</i>                    |
| <i>£400,000</i> | <i>230</i>              | <i>270</i>              | <i>200</i>                    |
| <i>£500,000</i> | <i>150</i>              | <i>175</i>              | <i>162.5</i>                  |
|                 |                         |                         | <i>777.5</i>                  |

**So the correct answer is £777.5 million**

**Q19** In 2010, the absolute difference in Alpine house sales between 2009's July-Dec and Jan-June periods is expected to increase by a fifth. What is the projected difference in Alpine house sales between July-Dec and Jan-June for 2010 (in £million)?

43.5                      **52.2**                      100                      125                      125.5

*Step 1 - Calculate the difference for 2009, as follows;*

|          | <i>Jan to June<br/>2009</i> | <i>July to Dec<br/>2009</i> | <b><i>Difference<br/>(houses sold)</i></b> | <b><i>Difference<br/>(£million)</i></b> |
|----------|-----------------------------|-----------------------------|--|---|
| £200,000 | 310                         | 340                         | 30   | 6                                       |
| £300,000 | 460                         | 490                         | 30   | 9                                       |
| £400,000 | 230                         | 270                         | 40   | 16                                      |
| £500,000 | 150                         | 175                         | 25   | 12.5                                    |
|          |                             |                             | <b>125</b>                                 | <b>43.5</b>                             |

*Step 2 – Add the increase of a fifth  
 $43.5 \times 1.2 = \text{£}52.2 \text{ million}$*

**Thus the correct answer is 52.2.**

**Q20** A marketing drive in 2009 is to be used to increase the level of Jan-June house sales to the level of July-December house sales. If the ratio of marketing spend to additional sales is 1:3, then what level of marketing spend is required?

£156.6 million    £75.4 million    £52.2 million    £36.6 million    **£14.5 million**

*Step 1 - Difference in the level of Jan-June house sales to the level of July-December house sales = £43.5 million*

*Step 2 – Calculate the marketing spend needed  
 $43.5 / 3 = 14.5$*

**So the correct answer is £14.5 million**

| <b>TOTAL SALES (£millions)</b> |               |              |                        |
|--------------------------------|---------------|--------------|------------------------|
| <b>Region</b>                  | Previous Year | Current Year | Next Year's Projection |
| Northern                       | 310           | 310          | 320                    |
| Southern                       | 170           | 160          | 165                    |
| Eastern                        | 290           | 300          | 275                    |
| Western                        | 255           | 280          | 270                    |
| Central                        | 110           | 90           | 125                    |

**Q21** If the sales projections for next year prove accurate, which region will have maintained or increased sales levels each year from the previous year to next year?

- Northern region**
- Southern region
- Eastern region
- Western region
- Central region

*Step 1 – Calculate the regional sales for the current year using the table.*

*Step 2 – Compare the numbers from Step 1 to the figures for the previous year and for next year, as follows;*

| <i>Region</i>   | <i>Previous Year</i> | <i>Current year</i> | <i>Next Year's Projection</i> |
|-----------------|----------------------|---------------------|-------------------------------|
| <i>Northern</i> | <i>310</i>           | <i>310</i>          | <i>320</i>                    |
| <i>Southern</i> | <i>170</i>           | <i>160</i>          | <i>165</i>                    |
| <i>Eastern</i>  | <i>290</i>           | <i>300</i>          | <i>275</i>                    |
| <i>Western</i>  | <i>255</i>           | <i>280</i>          | <i>270</i>                    |
| <i>Central</i>  | <i>110</i>           | <i>90</i>           | <i>125</i>                    |

*Only the Northern region has maintained sales at 310 for the previous and current year, as well as projecting an increase in sales to 320 for next year.*

**Thus the correct Answer is Northern region**

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**Q22** What is the absolute difference between the lowest and the highest performing region (to the nearest £million) in the current year?

£216 million    £217 million    £218 million    £219 million    **£220 million**

*Step 1 - Calculate the difference between the highest regional sales (Northern) and the lowest regional sales (Central)*  
 $310 - 90 = £220 \text{ million}$

**Thus the correct Answer is £220 million**

**Q23** If next year's forecasts are scaled back by a quarter for the Northern and Western region, and by a fifth for the Southern and Eastern regions, what will be the total projected sales for all 5 regions?

£1,155 million  
£924 million  
**£919.50 million**  
£942 million  
£866.25 million

*Calculate the new regional sales for the 4 regions affected and sum these, as shown in the table below;*

| <i>Region</i>   | <i>Next Year's Projection</i> | <i>New projection</i>                     |
|-----------------|-------------------------------|---|
| <i>Northern</i> | <i>320</i>                    | <i><math>x \frac{3}{4} = 240</math></i>   |
| <i>Southern</i> | <i>165</i>                    | <i><math>x \frac{4}{5} = 132</math></i>   |
| <i>Eastern</i>  | <i>275</i>                    | <i><math>x \frac{4}{5} = 220</math></i>   |
| <i>Western</i>  | <i>270</i>                    | <i><math>x \frac{3}{4} = 202.5</math></i> |
| <i>Central</i>  | <i>125</i>                    | <i>125</i>                                |
| <b>TOTAL</b>    |                               | <b>919.50</b>                             |

**Thus the correct Answer is £919.50 million**



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**Q24** What were the ratios for the Central: Eastern regional sales for the Previous Year compared to the Current Year?

- 9:30 (Previous Year); 3:11 (Current Year)
- 20:50 (Previous Year); 3:11 (Current Year)
- 10:30 (Previous Year); 5:11 (Current Year)
- 11:29 (Previous Year); 3:10 (Current Year)**
- 5:11 (Previous Year); 11:29 (Current Year)

*Step 1 – put the Previous Year's sales for these regions into a ratio*  
110:290

*Step 2 – put the Current Year's sales for these regions into a ratio*  
90:300

*Step 3 – simplify these ratios by dividing by the highest common denominator*  
11:29 for Previous Year (after division by 10)  
3:10 for Current Year (after division by 30)

**So the correct answer is 11:29 (Previous Year); 3:10 (Current Year)**

**Q25** Put the regions in increasing order of total combined sales for the current year and next year's projection

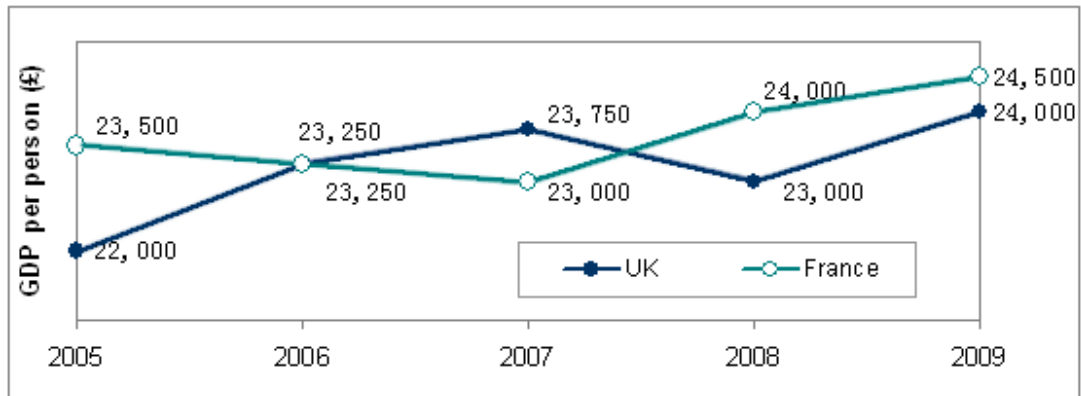
**Central, Southern, Western, Eastern, Northern**

- Southern, Central, Western, Eastern, Northern
- Central, Western, Southern, Eastern, Northern
- Central, Southern, Western, Northern, Eastern
- Central, Southern, Northern, Western, Eastern

*Calculate the totals for each region, as follows;*

|                 | <i>Current Year</i> | <i>Next Year</i> | <i>Total</i> |
|-----------------|---------------------|------------------|--------------|
| <i>Northern</i> | 310                 | 320              | 630          |
| <i>Southern</i> | 160                 | 165              | 325          |
| <i>Eastern</i>  | 300                 | 275              | 575          |
| <i>Western</i>  | 280                 | 270              | 550          |
| <i>Central</i>  | 90                  | 125              | 215          |

**Hence the correct answer is Central, Southern, Western, Eastern, Northern**



| 2009    | Country's Gross Domestic Product (£billion) | GDP Per person (£1000s) |
|---------|---|-------------------------|
| UK      | 2.05  | 24                      |
| France  | 2.4   | 24.5                    |
| Germany | 3.1   | 25.7                    |
| Spain   | 1.4   | 20.5                    |
| Italy   | 1.95  | 23.6                    |

**Q26** In which year (or years) was there more than a 3.3% difference in the GDP per person for France compared to the UK?

- 2005, 2007
- 2006, 2008
- 2007, 2008
- 2008, 2005**
- 2009, 2005

Step 1 – Calculate the % difference as shown in the table below;

| Year | UK    | France | Difference | % Difference |
|------|-------|--------|------------|--------------|
| 2005 | 22000 | 23500  | 1500       | <b>6.82</b>  |
| 2006 | 23250 | 23250  | 0          | 0.00         |
| 2007 | 23750 | 23000  | -750       | -3.16        |
| 2008 | 23000 | 24000  | 1000       | <b>4.35</b>  |
| 2009 | 24000 | 24500  | 500        | 2.08         |

Thus the correct answer is 2008, 2005

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**Q27** Which of the following statements is false?

Germany has the highest GDP of the countries shown.  
Germany's GDP is over 20% higher than the France's GDP in 2009.  
**The 2005-2009 range of UK GDP per person is £23,500-£24,500.**  
The average GDP per country for the 5 countries shown is £2.18 billion.  
The lowest and highest GDP per person are £20,500 and £25,700 respectively.

Go through each of the answer options checking if it is true or false:

- a) Is True
- b) Germany's GDP (3.1) is over 20% higher than the France's GDP (2.4). TRUE
- c) From the graph, France's GDP per person ranges from £23,500 to £24,500, not the UK's. So this is FALSE.
- d) The average GDP per country for the 5 countries shown is  $(2.05 + 2.4 + 3.1 + 1.4 + 1.95) / 5 = 2.18$  TRUE
- e) The lowest and highest GDP per person are £20,500 and £25,700 respectively. TRUE

**So the False answer is "The 2005-2009 range of UK GDP per person is £23,000-£24,500."**

**Q28** Which two countries had the smallest difference in GDP per person in 2009?

**UK, Italy**  
France, Italy  
Germany, Italy  
Spain, Italy  
Spain, France

From looking at the table Country Gross Domestic Product there is only a 0.4 difference in GDP per person between the UK (24.0) and Italy (23.6)

**So the correct answer is UK, Italy**

**Q29** Between which years were the GDPs per person increasing in both France and the UK?

**2008-2009**  
2007-2008  
2006-2007  
2005-2006  
Cannot tell from data

Look at the direction of the lines representing the UK and France (on the line graph). For both the France and the UK to be increasing the lines need to both be pointing upwards. This is only true for 2008-2009.

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***So the correct answer is 2008-2009***

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**Q30** What was the average GDP per person for France and the UK across the 5 years shown?

- £23,500 (France); £23,200 (UK)
- £23,650 (France); £23,500 (UK)
- £23,500 (France); £23,000 (UK)
- £23,000 (France); £23,500 (UK)
- £23,650 (France); £23,200 (UK)**

Calculate the average as shown in the table below;

| <i>Year</i>    | <i>UK</i>     | <i>France</i> |
|----------------|---------------|---------------|
| <i>2005</i>    | <i>22000</i>  | <i>23500</i>  |
| <i>2006</i>    | <i>23250</i>  | <i>23250</i>  |
| <i>2007</i>    | <i>23750</i>  | <i>23000</i>  |
| <i>2008</i>    | <i>23000</i>  | <i>24000</i>  |
| <i>2009</i>    | <i>24000</i>  | <i>24500</i>  |
|                |               |               |
| <b>TOTAL</b>   | <b>116000</b> | <b>118250</b> |
|                |               |               |
| <b>AVERAGE</b> | <b>23200</b>  | <b>23650</b>  |

So the correct answer is **£23,650 (France); £23,200 (UK)**.