

1		Offer 1	P1	for a process to find the cost of a number of lessons in Offer 1, eg. $24 \times (12 - 1) (= 264)$ or for a process to find 5% (or 95%) of an appropriate amount, eg. $24 \times 0.05 (= 1.20)$ or $24 \times 0.95 (= 22.80)$ in Offer 2
		(supported)	P1	for a complete process leading to values to be used for comparison, eg. $24 \times (12 - 1) (= 264)$ and $24 \times 0.95 \times 12 (= 273.60)$
			C1	Offer 1 and correct values, eg. (£)264 and (£)273.6(0) used for comparison

2	320 000	M1	for a complete method eg $272\ 000 \div \left(\frac{100-15}{100}\right)$	
		A1	cao	