The build-up method is a simple way of working out percentages, something which many people find difficult. To illustrate the method, let's take some examples:
example 1 : find $15 \%$ of 80
We probably can't do this straight away in our heads. However, one thing we do know immediately is $10 \%$ of 80 (after all, that's just one tenth of 80) :

$$
10 \% \text { of } 80=8
$$

But if we know $10 \%$, we can say straight away what $5 \%$ is (since it's just half of $10 \%$ ):

$$
5 \% \text { of } 80=4
$$

Now we know what $10 \%$ of 80 and $5 \%$ of 80 both are, we can just add them together to get $15 \%$. And that's it! We can set our calculation out like this :

| $15 \%$ | of | 80 |
| ---: | ---: | ---: |
| $10 \%$ | $\ldots \ldots$ | 8 |
| $5 \%$ | $\ldots \ldots$ | 4 |
| $15 \%$ | $\ldots \ldots$ | 12 |

Now let's try something a bit harder :
example 2 : find $35 \%$ of 64
With our basic starting-point that $10 \%$ of 64 is 6.4 we can begin. (This time as well as relying on $5 \%$ being half of $10 \%$, we'll also need to rely on the fact that $20 \%$ is double $10 \%$ ).

| $35 \%$ | of | 64 |
| ---: | ---: | ---: | ---: |
| $10 \%$ | $\ldots \ldots$ | 6.4 |
| $20 \%$ | $\ldots \ldots$ | 12.8 |
| $5 \%$ | $\ldots \ldots$ | 3.2 |
| $35 \%$ | $\ldots \ldots$ | 22.4 |

example 3 : find $22 \%$ of $£ 4.50$
First of all we know that $10 \%$ of $£ 4.50$ is 45 p; so $20 \%$ must be 90 p. And of course, if we know 20\% then we know 2\% (it's just one tenth of 20\%) :

| $22 \%$ | of | $£ 4.50$ |
| :---: | :---: | :---: |
| $20 \%$ | $\ldots \ldots$ | $90 p$ |
| $2 \%$ | $\ldots .$. | $9 p$ |
| $22 \%$ | $\ldots \ldots$ | $99 p$ |

example 4 : find $90 \%$ of 120
Here we start as usual with $10 \%$ but this time we take it away from the original number (since of
course $100 \%-10 \%=90 \%)$. Here's the whole calculation :

| $90 \%$ | of | 120 |
| :---: | :---: | :---: |
| $100 \%$ | $\ldots \ldots$ | 120 |
| $10 \%$ | $\ldots \ldots$ | 12 |
| $90 \%$ | $\ldots \ldots$ | 108 |

Of course, we don't have to start every calculation with $10 \%$. Pupils should know that $50 \%$ means the same as one half and sometimes this gives the best starting point :
example 5 : find $45 \%$ of 60
Straight away we know that $50 \%$ of 60 is 30 . This means that $5 \%$ of 60 must be 3 ( $5 \%$ is one tenth of $50 \%$ ). Here's the calculation for $45 \%$ :

| $45 \%$ | of | 60 |
| ---: | ---: | ---: | ---: |
| $50 \%$ | $\ldots \ldots$ | 30 |
| $5 \%$ | $\ldots \ldots$ | 3 |
| $45 \%$ | $\ldots \ldots$ | 27 |

VAT used to be $171 / 2 \%$ (now it's gone up to 20\%). Working out $17 \frac{1}{2} \%$ of something looks as if it might be a bit tricky but in fact it's surprisingly easy. You
just need to notice that as ever $10 \%$ is easy to work out, that $5 \%$ is half of that - and that $21 / 2 \%$ is just half of $5 \%$. Here's an example :
example 6 : find $171 / 2 \%$ of $£ 48$

| $17112 \%$ | of | $£ 48$ |
| ---: | ---: | ---: | ---: |
| $10 \%$ | $\ldots \ldots$. | 4.80 |
| $5 \%$ | $\ldots .$. | 2.40 |
| $2112 \%$ | $\ldots \ldots$ | 1.20 |
| $17112 \%$ | $\ldots .$. | 8.40 |

* With a little practice, the build-up method can be used for any of the straightforward percentages which you can reasonably ask pupils of this age to work out. For more difficult percentages we suggest the calculator (for you and them).

Here's something really useful - but which very few people seem to know :

## $\mathbf{3 2 \%}$ of 25 is just the same as $\mathbf{2 5 \%}$ of 32

If you're not sure whether to believe this, just check it out. Use your calculator or any method you like. And try a few different examples until you're really sure that percentages really do work both ways . . .

Why is this useful? Well, suppose you were asked to work out $32 \%$ of 25 . You'd immediately think, 'That's going to be awkward to work out!' or perhaps, 'I think I need a calculator for this one!' But suppose you just turn the thing round and look at $25 \%$ of 32 instead . . .
$25 \%$ of 32 is just a quarter of 32 , isn't it? And that's easy to work out. In fact, you can do it in your head. No problem!

$$
32 \% \text { of } 25=25 \% \text { of } 32=1 / 4 \text { of } 32=8
$$

A few examples for you to try: $11 \%$ of $50,9 \%$ of 50 , $24 \%$ of $25,80 \%$ of $25,48 \%$ of $25,16 \%$ of $75 \ldots$

