

Wan ceased trading on 31 December 2014, having been self-employed since 1 January 2002. On 1 January 2014, the tax written down value of her plant and machinery main pool was £6,200. On 10 November 2014, Wan purchased a computer for £1,600. All of the items included in the main pool were sold for £9,800 on 31 December 2014.

**What is the balancing charge which will arise upon the cessation of Wan's trade?**

- A £4,716
- B £3,404
- C £2,000
- D £3,600