|  |  |  |  |
| --- | --- | --- | --- |
|  |  | Group | Company |
|  |  | **2011** | 2010 | **2011** | 2010 |
|  |  | **$ ‘000** | $ ‘000 | **$ ‘000** | $ ‘000 |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | Group | Company |
|  |  | **2011** | 2010 | **2011** | 2010 |
|  |  | **$ ‘000** | $ ‘000 | **$ ‘000** | $ ‘000 |

1. On the top table I have added a Horizontal Line from the Borders drop-down and then formatted it as a solid colour with a size of .5pt. First type the heading then immediately click the Borders drop-down and select the Horizontal Line option. Right click the line and select Format Horizontal Line and make changes as I have done above.
2. On the bottom table I simply drew a line from the Shapes button.
3. The first method to me is a bit restrictive, so I would insert a drawing line instead. This method also has its drawbacks which you will encounter when you try to increase the row height. The line will simply stay where you placed it and requires editing to get it in the correct position, whereas, the Horizontal Line always stays with the cell where it was placed.
4. I hope this makes sense to you