

1998

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Journal of Internal Medicine 247: 391–397

Table 1		Table 2	
Table 1	Table 2	Table 1	Table 2
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Table 1	Table 2	Table 1	Table 2
Table 1	Table 2	Table 1	Table 2

1. The following information is provided for the year ended 31st March 2004:

	£000
Revenue	100
Cost of sales	(60)
Gross profit	40
Operating expenses	(20)
Operating profit	20
Finance income	5
Finance costs	(3)
Profit before tax	22
Income tax	(4)
Profit for the year	18

2. The following information is provided for the year ended 31st March 2005:

	£000
Revenue	110
Cost of sales	(65)
Gross profit	45
Operating expenses	(25)
Operating profit	20
Finance income	6
Finance costs	(4)
Profit before tax	22
Income tax	(4)
Profit for the year	18

3. The following information is provided for the year ended 31st March 2006:

	£000
Revenue	120
Cost of sales	(70)
Gross profit	50
Operating expenses	(30)
Operating profit	20
Finance income	7
Finance costs	(5)
Profit before tax	22
Income tax	(4)
Profit for the year	18

4. The following information is provided for the year ended 31st March 2007:

	£000
Revenue	130
Cost of sales	(75)
Gross profit	55
Operating expenses	(35)
Operating profit	20
Finance income	8
Finance costs	(6)
Profit before tax	22
Income tax	(4)
Profit for the year	18

5. The following information is provided for the year ended 31st March 2008:

	£000
Revenue	140
Cost of sales	(80)
Gross profit	60
Operating expenses	(40)
Operating profit	20
Finance income	9
Finance costs	(7)
Profit before tax	22
Income tax	(4)
Profit for the year	18

6. The following information is provided for the year ended 31st March 2009:

	£000
Revenue	150
Cost of sales	(85)
Gross profit	65
Operating expenses	(45)
Operating profit	20
Finance income	10
Finance costs	(8)
Profit before tax	22
Income tax	(4)
Profit for the year	18

7. The following information is provided for the year ended 31st March 2010:

	£000
Revenue	160
Cost of sales	(90)
Gross profit	70
Operating expenses	(50)
Operating profit	20
Finance income	11
Finance costs	(9)
Profit before tax	22
Income tax	(4)
Profit for the year	18

8. The following information is provided for the year ended 31st March 2011:

	£000
Revenue	170
Cost of sales	(95)
Gross profit	75
Operating expenses	(55)
Operating profit	20
Finance income	12
Finance costs	(10)
Profit before tax	22
Income tax	(4)
Profit for the year	18

9. The following information is provided for the year ended 31st March 2012:

	£000
Revenue	180
Cost of sales	(100)
Gross profit	80
Operating expenses	(60)
Operating profit	20
Finance income	13
Finance costs	(11)
Profit before tax	22
Income tax	(4)
Profit for the year	18

10. The following information is provided for the year ended 31st March 2013:

	£000
Revenue	190
Cost of sales	(105)
Gross profit	85
Operating expenses	(65)
Operating profit	20
Finance income	14
Finance costs	(12)
Profit before tax	22
Income tax	(4)
Profit for the year	18

11. The following information is provided for the year ended 31st March 2014:

	£000
Revenue	200
Cost of sales	(110)
Gross profit	90
Operating expenses	(70)
Operating profit	20
Finance income	15
Finance costs	(13)
Profit before tax	22
Income tax	(4)
Profit for the year	18

12. The following information is provided for the year ended 31st March 2015:

	£000
Revenue	210
Cost of sales	(115)
Gross profit	95
Operating expenses	(75)
Operating profit	20
Finance income	16
Finance costs	(14)
Profit before tax	22
Income tax	(4)
Profit for the year	18

13. The following information is provided for the year ended 31st March 2016:

	£000
Revenue	220
Cost of sales	(120)
Gross profit	100
Operating expenses	(80)
Operating profit	20
Finance income	17
Finance costs	(15)
Profit before tax	22
Income tax	(4)
Profit for the year	18

14. The following information is provided for the year ended 31st March 2017:

	£000
Revenue	230
Cost of sales	(125)
Gross profit	105
Operating expenses	(85)
Operating profit	20
Finance income	18
Finance costs	(16)
Profit before tax	22
Income tax	(4)
Profit for the year	18

15. The following information is provided for the year ended 31st March 2018:

	£000
Revenue	240
Cost of sales	(130)
Gross profit	110
Operating expenses	(90)
Operating profit	20
Finance income	19
Finance costs	(17)
Profit before tax	22
Income tax	(4)
Profit for the year	18

16. The following information is provided for the year ended 31st March 2019:

	£000
Revenue	250
Cost of sales	(135)
Gross profit	115
Operating expenses	(95)
Operating profit	20
Finance income	20
Finance costs	(18)
Profit before tax	22
Income tax	(4)
Profit for the year	18

17. The following information is provided for the year ended 31st March 2020:

	£000
Revenue	260
Cost of sales	(140)
Gross profit	120
Operating expenses	(100)
Operating profit	20
Finance income	21
Finance costs	(19)
Profit before tax	22
Income tax	(4)
Profit for the year	

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1999

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

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TABLE 1



when appropriate (Turning RIGHT turn to STOP, don't GOLF STOP and hold).

TABLE 10.10 continued		TABLE 10.11 continued	
TABLE 10.10 continued		TABLE 10.11 continued	
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Table of Contents Jeppesen Air Way Manual

1. Understanding the eBook Jeppesen Air Way Manual
 - The Rise of Digital Reading Jeppesen Air Way Manual
 - Advantages of eBooks Over Traditional Books
2. Identifying Jeppesen Air Way Manual
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Jeppesen Air Way Manual
 - User-Friendly Interface
4. Exploring eBook Recommendations from Jeppesen Air Way Manual
 - Personalized Recommendations
 - Jeppesen Air Way Manual User Reviews and Ratings

- Jeppesen Air Way Manual and Bestseller Lists
- 5. Accessing Jeppesen Air Way Manual Free and Paid eBooks
 - Jeppesen Air Way Manual Public Domain eBooks
 - Jeppesen Air Way Manual eBook Subscription Services
 - Jeppesen Air Way Manual Budget-Friendly Options
- 6. Navigating Jeppesen Air Way Manual eBook Formats
 - ePub, PDF, MOBI, and More
 - Jeppesen Air Way Manual Compatibility with Devices
 - Jeppesen Air Way Manual Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Jeppesen Air Way Manual
 - Highlighting and Note-Taking Jeppesen Air Way Manual
 - Interactive Elements Jeppesen Air Way Manual
- 8. Staying Engaged with Jeppesen Air Way Manual
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Jeppesen Air Way Manual
- 9. Balancing eBooks and Physical Books Jeppesen Air Way Manual
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Jeppesen Air Way Manual
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Jeppesen Air Way Manual
 - Setting Reading Goals Jeppesen Air Way Manual
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Jeppesen Air Way Manual
 - Fact-Checking eBook Content of Jeppesen Air Way Manual
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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