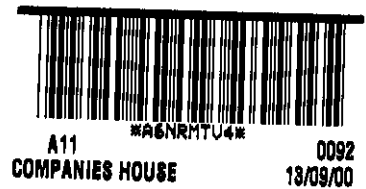


Registered number
3480064

BestPracticeOnline Limited

Abbreviated Accounts

31 December 1999



BestPracticeOnline Limited
Abbreviated Balance Sheet
as at 31 December 1999

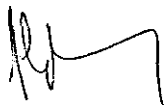
	Notes	1999 £	1998 £
Fixed assets			
Tangible assets	2	16,966	8,978
Current assets			
Debtors		9,851	337
Cash at bank and in hand		19,140	2,345
		<u>28,991</u>	<u>2,682</u>
Creditors: amounts falling due within one year		(43,826)	(9,257)
Net current liabilities		<u>(14,835)</u>	<u>(6,575)</u>
Net assets		<u>2,131</u>	<u>2,403</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		2,031	2,303
Shareholders' funds		<u>2,131</u>	<u>2,403</u>

The director is satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.



J C Reeve
Director

Approved by the board on 1 May 2000

BestPracticeOnline Limited
Notes to the Abbreviated Accounts
for the year ended 31 December 1999

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective March 2000).

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Computer Equipment	40%
Other Assets	25% straight line

2 Tangible fixed assets

£

Cost

At 1 January 1999	12,471
Additions	21,049
Disposals	(9,000)

At 31 December 1999	<u>24,520</u>
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Depreciation

At 1 January 1999	3,493
Charge for the year	8,061
On disposals	(4,000)

At 31 December 1999	<u>7,554</u>
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Net book value

At 31 December 1999	<u>16,966</u>
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At 31 December 1998	<u>8,978</u>
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3 Share capital

1999

1998

£

£

Authorised:

Ordinary shares of £1 each

<u>100</u>	<u>100</u>
------------	------------

1999
No

1998
No

1999
£

1998
£

Allotted, called up and fully paid:

Ordinary shares of £1 each

<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
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