

88(2)**Return of allotments of Shares**Pursuant to section 88(2) of the
Companies Act 1985 (the Act)**To the Registrar of Companies****Company Number****(REVISED 1988)**This form replaces forms
PUC2, PUC3 and 88(2)

1. Name of company

153658

Appleyard Motor Company Limited

2. This section must be completed for all allotments

Description of shares	Ordinary		
A Number allotted	4027868		
B Nominal value of each	£ 0.25	£	£
C Total amount (if any) paid or due and payable on each share (including premium if any)	£ 8.00	£	£

Date(s) on which shares were allotted
on 30 June 1995

The names and addresses of the allottees and the number of shares allotted to each should be given overleaf

3. If the allotment is wholly or partly other than for cash the following information must be given (see notes 2 & 3)

D Extent to which each share is to be treated as paid up (%)	N/A		
E Consideration for which the shares were allotted			

NOTES

1. This form should be delivered to the Registrar of Companies within one month of the (first) date of allotment.
2. If the allotment is wholly or partly other than for cash, the company must deliver to the registrar a return containing the information at D & E. The company may deliver this information by completing D & E and the delivery of the information must be accompanied by the duly stamped contract required by section 88(2)(b) of the Act or by the duly stamped prescribed particulars required by section 88(3) (Form No 88(3)).
3. Details of bonus issues should be included only in section 2.

Presentor's name, address,
telephone number and
reference (if any): **CHAPP**
A I Ward
Appleyard Group PLC
Windsor House, Cornwall Road
HARROGATE
NORTH YORKS. HG1 2PW

Tel: 0423 531999

For official use

Post room

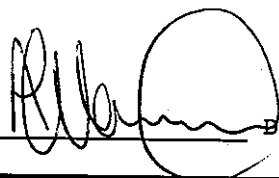


Names and addresses of the allottees

Names and Addresses	Number of shares allotted		
	Ordinary	Preference	Other
Appleyard Group PLC Windsor House, Cornwall Road, HARROGATE, North Yorkshire, HG1 2PW	4027868		
Total	4027868		

Where the space given on this form is inadequate,
continuation sheets should be used and the number of
sheets attached should be indicated in the box opposite

Signed



Designation

Co Secretary

Date

3/6/95

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document further states that regular audits are necessary to verify the accuracy of these records and to identify any discrepancies.

In the second part, the focus shifts to the management of cash flow. It highlights the need for a clear understanding of the company's current financial position and the ability to forecast future cash requirements. The document suggests implementing a system of budgeting and monitoring cash flow to avoid liquidity issues. It also mentions the importance of maintaining a healthy relationship with creditors and suppliers to ensure timely payments and favorable terms.

The third part of the document addresses the issue of taxation. It provides an overview of the various tax obligations that a business may have, including income tax, sales tax, and property tax. The document advises consulting with a tax professional to ensure compliance with all applicable laws and regulations. It also discusses strategies for minimizing tax liability through legitimate means, such as claiming deductions and credits.

Finally, the document concludes with a section on the importance of financial planning. It stresses that a well-thought-out financial plan is essential for the long-term success of any business. This plan should take into account all aspects of the company's financial health, from its current state to its future goals. The document encourages businesses to review their financial plans regularly and make adjustments as needed to stay on track.

The following table provides a summary of the key points discussed in the document. It is intended to serve as a quick reference for businesses looking to improve their financial management practices.

Topic	Key Points
Record Keeping	Record all transactions accurately; conduct regular audits.
Cash Flow Management	Monitor cash flow; maintain budget; manage relationships with creditors/suppliers.
Taxation	Understand tax obligations; consult with a professional; minimize liability.
Financial Planning	Develop a comprehensive financial plan; review and adjust regularly.

In conclusion, effective financial management is a critical component of any successful business. By following the guidelines outlined in this document, businesses can ensure the accuracy of their financial records, maintain a healthy cash flow, comply with tax regulations, and develop a solid financial plan for the future. The document serves as a comprehensive guide for businesses of all sizes, providing practical advice and strategies for improving their financial health.

It is important to remember that financial management is an ongoing process. Businesses should not view this document as a one-time reference but rather as a tool to guide their continuous efforts to improve their financial practices. Regular reviews and updates to financial plans and records are essential for staying current and successful in a competitive market.

The document also highlights the importance of seeking professional advice when needed. While the information provided is intended to be helpful, it is not a substitute for the expertise of a qualified financial professional. Businesses should consult with accountants, tax advisors, and other experts to ensure they are making the best possible decisions for their specific circumstances.

Finally, the document emphasizes the value of transparency and accountability in financial management. By maintaining accurate records and being open about financial information, businesses can build trust with their stakeholders and demonstrate a commitment to sound financial practices. This transparency is not only a best practice but also a requirement for many financial institutions and regulatory bodies.