

STRAINSTALL UK LIMITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

for the year ended

31 December 2011

Registered No. 4042929

THURSDAY



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COMPANIES HOUSE

STRAINSTALL UK LIMITED

Directors' report for the year ended 31 December 2011

Directors:	S A R Everett	(appointed 11 April 2011)
	E.C.Plane	(appointed 11 April 2011)
	R.D.Burmeister	(appointed 19 April 2011)
	K Lucas	(resigned 30 September 2011)
	M.Anderson	
	A Coventry	
	J.Lambrechts	
	R Leach	
	A Owens	
	M Smith	
	A Swaby	(resigned 13 July 2011)
	A.Thomas	
	D Vodden	
	J G St Leger	(appointed 22 February 2011)
Secretary:	J P.Vick	
Auditors:	KPMG Audit Plc	
	St James' Square	
	Manchester	
	M2 6DS	
Bankers:	Bank of Scotland	
Registered office:	Fisher House	
	P O Box 4	
	Barrow-in-Furness	
	LA14 1HR	

The directors present their report and the audited financial statements for the year ended 31 December 2011.

Principal activity and business review

The principal activity of the company is that of design, manufacture, installation and commissioning of load measuring systems, quick release mooring systems and the provision of structural analysis services. The company had an excellent year with turnover increasing to £10,940,472 (2010 £6,900,366) largely due to greater trading in overseas markets. Gross margins increased slightly on the previous year.

Results for the year

The trading results for the year and the company's financial position at the end of the year are shown in the attached financial statements on pages 5 to 14. The profit for the financial year after taxation was £1,223,723 (2010 £462,609).

Dividend

The dividends paid during the year amounted to £1,150,000 (2010 £740,000).

Key performance indicators

The company utilises a number of different measures in order to monitor its performance, including turnover, margins and cash flow. Further measures employed by the company include return on capital employed, health and safety and employee turnover.

STRAINSTALL UK LIMITED**Directors' report for the year ended 31 December 2011 (continued)****Risks and uncertainties**

The main risks facing the company are competition, exposure to foreign currencies and the economic outlook

Treasury policies

The company's treasury management operates under approved treasury policies and guidelines covering funding and management of foreign currency exposure and interest rate risk. Its purpose is to manage the financial risks of the business effectively and to secure finance at a minimum cost. Activities are covered by guidelines, exposure limits controls and a system of authority authorised by the board of the company's ultimate holding company, James Fisher and Sons plc

Auditor

KPMG Audit Plc has indicated its willingness to continue in office and pursuant to Section 487 of the Companies Act 2006 will be deemed to be re-appointed

Disclosure of information to auditor

The directors who held office at the date of approval of this directors' report confirm that, so far as they are each aware, there is no relevant audit information of which the company's auditor is unaware, and each director has taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information

Directors indemnity

The directors benefited from qualifying third party indemnity provisions in place during the financial year and at the date of this report

Future developments

The directors anticipate that the company will continue to provide design, manufacture, repair and associated services in connection with the load measurement sector for the foreseeable future and look to the future with confidence

By order of the Board



J P Vick
Company Secretary
Fisher House
Barrow-in-Furness
Cumbria LA14 1HR

22 June 2012

STRAINSTALL UK LIMITED**Statement of directors' responsibilities in respect of the Directors' Report and financial statements**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice)

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.



KPMG Audit Plc
St James' Square
Manchester
M2 6DS
United Kingdom

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF STRAINSTALL UK LIMITED

We have audited the financial statements of Strainstall UK Limited for the year ended 31 December 2011 set out on pages 5 to 14. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the APB's web-site at www.frc.org.uk/apb/scope/private.cfm.

Opinion on financial statements

In our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 31 December 2011 and of its profit for the year then ended,
- have been properly prepared in accordance with UK Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or
- certain disclosures of directors' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit.

M Newsholme (Senior Statutory Auditor)

for and on behalf of KPMG Audit Plc, Statutory Auditor

Chartered Accountants

St James Square, Manchester, M2 6DS

29 June 2012

STRAINSTALL UK LIMITED
Profit and Loss Account for the year ended 31 December 2011

	Notes	Year ended 31 December 2011 £	Year ended 31 December 2010 £
Turnover	2	10,940,472	6,900,366
Cost of sales		<u>(7,561,870)</u>	<u>(4,935,879)</u>
Gross profit		3,378,602	1,964,487
Administrative expenses		<u>(1,733,242)</u>	<u>(1,305,842)</u>
Operating profit	3	1,645,360	658,645
Interest receivable and similar income	6	-	452
Interest payable and similar charges	7	<u>(15)</u>	<u>(320)</u>
Profit on ordinary activities before taxation		1,645,345	658,777
Tax on profit on ordinary activities	8	<u>(421,622)</u>	<u>(196,168)</u>
Profit on ordinary activities after taxation		<u>1,223,723</u>	<u>462,609</u>

The results for the current and prior year are derived from continuing operations

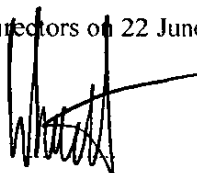
Statement of total recognised gains and losses for the year ended 31 December 2011

There are no other recognised gains and losses in the year other than the profit for the financial year (2010 none)

STRAINSTALL UK LIMITED
Balance Sheet as at 31 December 2011

	Notes	31 December 2011 £	31 December 2010 £
Fixed assets			
Tangible fixed assets	10	295,522	258,301
Intangible fixed assets	11	39,610	43,743
		<u>335,132</u>	<u>302,044</u>
Current assets			
Stocks	12	804,035	785,539
Debtors	13	2,602,733	1,961,522
Cash at bank and in hand		2,049,398	769,484
		<u>5,456,166</u>	<u>3,516,545</u>
Creditors: amounts falling due within one year	14	<u>(4,337,310)</u>	<u>(2,438,324)</u>
Net current assets		<u>1,118,856</u>	<u>1,078,221</u>
Total assets less current liabilities		<u>1,453,988</u>	<u>1,380,265</u>
Net assets		<u>1,453,988</u>	<u>1,380,265</u>
Capital and reserves			
Called up share capital	15	1	1
Profit and loss account	16	1,453,987	1,380,264
Equity shareholders' funds	17	<u>1,453,988</u>	<u>1,380,265</u>

The financial statements were authorised for issue by the Board of Directors on 22 June 2012 and signed on the Board's behalf by


S A R Everett

Director

4042929

Company number

STRAINSTALL UK LIMITED
Notes to the financial statements
for the year ended 31 December 2011

1 Accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules

Under FRS 1 the company is exempt from the requirement to prepare a cash flow statement on the grounds that a parent undertaking includes the company in its own published consolidated financial statements

As the company is a wholly owned subsidiary of James Fisher and Sons plc, the company has taken advantage of the exemption contained in FRS 8 and has therefore not disclosed transactions or balances with entities which form part of the group (or investees of the group qualifying as related parties) The consolidated financial statements of James Fisher and Sons plc within which this company is included, can be obtained from the address in note 19

The company is expected to continue to generate positive cash flows on its own account for the foreseeable future The company participates in the group's centralised treasury arrangements and so shares banking arrangements with its parent and fellow subsidiaries

On the basis of their assessment of the company's financial position and of the enquiries made of the directors of James Fisher and Sons plc, the company's directors have a reasonable expectation that the company will be able to continue in operational existence for the foreseeable future Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements

(b) Turnover

Turnover represents the earnings from the provision of goods and services falling within the company's ordinary activities after excluding discounts and value added tax

(c) Fixed assets

Fixed assets are stated at cost, net of depreciation and any provision for impairment

Depreciation is calculated on cost at rates so as to write off the relevant assets by equal annual instalments over their estimated useful lives Where a provision for impairment in value has been made, depreciation is adjusted over the remaining life of the asset The principal rates used are as follows

Plant and machinery	10-20%
Fixtures, fittings and computers	10-33%
Motor vehicles	33%

The cost of tangible fixed assets includes directly attributable finance costs, calculated on a day to day basis, on expenditure incurred during construction and modifications

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable

(d) Intangible fixed assets

Intangible fixed assets purchased separately from a business are capitalised at their cost Intellectual property purchased by the company is amortised to nil by equal annual instalments over their useful economic lives, estimated to be 20 years

(e) Translation of foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction or at the contracted rate if the transaction is covered by a forward exchange contract Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date or if appropriate at the forward contract rate All exchange differences are taken to the profit and loss account

(f) Taxation and deferred taxation

The charge for taxation is based on the result for the year and takes into account taxation deferred because of timing differences between the treatment of certain items for taxation and accounting purposes Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes which have arisen but not reversed by the balance sheet date, except as otherwise required by FRS 19

STRAINSTALL UK LIMITED
Notes to the financial statements
for the year ended 31 December 2011

1 Accounting policies (continued)

(g) Accounting for leases

As a lessor

Rentals receivable under operating leases are credited to other operating income on a straight line basis over the lease term

Amounts receivable under finance leases are included under debtors and represent the total amount outstanding under lease agreements less unearned income. Finance lease income having been allocated to accounting periods to give a consistent rate of return on the net cash investment, is included in turnover

As a lessee

Rentals payable under operating leases are charged in arriving at the operating profit for the year on a straight line basis over the lease term

Assets acquired under hire purchase contracts are capitalised and a creditor is set up for the future payments net of finance charges. Finance charges are taken to the profit and loss account so as to produce a constant periodic rate of charge on the remaining balance of the obligation

(h) Pension costs

The pension costs charged in the financial statements represent the contribution payable by the company during the year

Defined contribution schemes

Under a defined contribution pension plan the company pays a pre-determined contribution to a separate privately administered pension plan. Other than this contribution the Group has no further legal or constructive obligation to make further contributions to the scheme

Obligations for contributions to the scheme are recognised as an expense in the income statement in the period in which they arise

(i) Cash and liquid resources

Cash, comprises cash in hand and deposits repayable on demand, less overdrafts payable on demand. Liquid resources are current asset investments which are disposable without curtailing or disrupting the business and are either readily convertible into known amounts of cash at or close to their carrying values or traded in an active market. Liquid resources comprise term deposits of less than one year (other than cash), government securities and investments in money market managed funds

(j) Stock, WIP and Long term Contracts

Stock is valued at the lower of cost and net realisable value. For work in progress and finished goods, cost is taken as production costs which includes an appropriate proportion of attributable overheads. The amount of profit attributable to the stage of completion of a long term contract is recognised when the outcome of the contract can be foreseen with reasonable certainty. Turnover for such contracts is stated at the cost appropriate to their stage of completion plus attributable profits, less amounts recognised in previous years. Provision is made for any losses as soon as they are foreseen. Contract work in progress is stated at costs incurred, less those transferred to the profit and loss account, after deducting foreseeable losses and payments on account not matched with turnover. Amounts recoverable on contracts are included in debtors and represent turnover recognised in excess of payments on account

(k) Research and development

Research expenditure is written off in the year in which it is incurred. Development expenditure is written off in the same way unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation the expenditure is deferred and amortised over the period during which the company is expected to benefit

(l) Revenue recognition

Revenue after excluding trade discounts and value added tax, represents the provision of goods and services by the company in the normal course of business and is recognised when the significant risks and rewards of ownership have passed to the buyer. The transfer of risks and rewards is assumed to pass to the customer on delivery of the goods or provision of the relevant services. Where services rendered are not completed at the balance sheet date, revenue is recognised in proportion to the stage of completion of the transactions measured by reference to the proportion of total expected costs incurred. Revenue is not recognised if there are significant uncertainties regarding recovery of the consideration due

STRAINSTALL UK LIMITED
Notes to the financial statements
for the year ended 31 December 2011

2 Turnover and profit

Turnover and profit on ordinary activities before taxation is attributable to the company's principal activity

Geographical market supplied - turnover

	2011		2010	
	£	%	£	%
United Kingdom and Republic of Ireland	4,294,971	39%	3,484,652	50%
Rest of the World	6,645,501	61%	3,415,714	50%
	<u>10,940,472</u>	<u>100%</u>	<u>6,900,366</u>	<u>100%</u>

3 Operating profit

	2011	2010
	£	£
Operating profit is stated after charging/(crediting):		
Auditor's remuneration - audit of financial statements	17,500	16,700
Depreciation and amounts written off tangible fixed assets	116,432	123,192
Amortisation intangible fixed assets	4,133	4,133
Loss on sale of fixed assets	55	407
(Profit) / loss on foreign currencies	(37,946)	2,318
Staff costs (note 4)	2,976,600	2,287,553
Operating leases	<u>75,266</u>	<u>71,233</u>

4 Staff costs

	2011	2010
	£	£
Salaries	2,625,900	1,991,148
Social security costs	268,900	227,788
Pension fund contributions	81,800	68,617
	<u>2,976,600</u>	<u>2,287,553</u>

The average monthly number of employees was

	2011	2010
	No.	No.
Technical and administrative	<u>82</u>	<u>73</u>

The company operates a defined contribution scheme. The schemes and their assets are held by independent managers. The pension charge represents contributions paid by the company and amounted to £81,800 (2010: £68,617). The pension creditor at the year end amounted to £15,368 (2010: £8,770).

STRAINSTALL UK LIMITED
Notes to the financial statements
for the year ended 31 December 2011

5 Directors remuneration

The remuneration of the directors was as follows

	2011	2010
	£	£
Emoluments	534,656	514,119
Company pension contributions	<u>26,776</u>	<u>25,511</u>
	<u><u>561,432</u></u>	<u><u>539,630</u></u>

In respect of the highest paid director

	2011	2010
	£	£
Emoluments	<u>103,834</u>	<u>96,358</u>
Company pension contributions	<u>4,686</u>	<u>3,842</u>

The number of directors who were members of the group pension schemes was as follows:

	2011	2010
	Number	Number
Defined contribution scheme	<u>9</u>	<u>9</u>

Certain directors who served during the year are also directors of the ultimate parent company or a fellow subsidiary company and are remunerated by those companies. Although they do receive remuneration from these companies in respect of their services to various Group companies including this company, it is not practicable to allocate their remuneration to individual companies in the Group. Therefore their remuneration has been disclosed in the accounts of the relevant company from which remuneration is received.

6 Interest receivable and similar income

	2011	2010
	£	£
Bank interest	<u>-</u>	<u>452</u>

7 Interest payable and similar charges

	2011	2010
	£	£
Finance charges	<u>15</u>	<u>320</u>

STRAINSTALL UK LIMITED
Notes to the financial statements
for the year ended 31 December 2011

8 Taxation

(a) Taxation on profit on ordinary activities	2011	2010
	£	£
Tax charge is made up as follows		
Current tax		
UK Corporation tax	431,686	200,873
Adjustments in respect of prior periods	<u>(10,064)</u>	<u>(4,705)</u>
Total current tax (note 8 (b))	<u>421,622</u>	<u>196,168</u>
Total tax charge on profit on ordinary activities	<u>421,622</u>	<u>196,168</u>

(b) Factors affecting corporation tax charge in year:

The effective rate is lower (2010 lower) than the standard rate of corporation tax in the UK of 26.5% (2010 28%)

	2011	2010
	£	£
Profit on ordinary activities before taxation	<u>1,645,345</u>	<u>658,777</u>
Profit on ordinary activities multiplied by the standard rate of corporation tax in the UK 26.5% (2010: 28%)	436,016	184,458
Effects of		
Expenses not deductible for tax purposes	1,134	3,238
Depreciation in excess of capital allowances	7,961	13,404
Other timing differences		(227)
Adjustments in respect of prior periods	(10,064)	(4,705)
Depreciation on ineligible costs	1,060	-
Research and development relief	<u>(14,485)</u>	<u>-</u>
Current taxation charge in year	<u>421,622</u>	<u>196,168</u>

(c) Factors that may affect future tax charges:

The Emergency Budget on 22 June 2010 announced that the UK corporation tax rate will reduce from 28% to 23% over a period of 4 years from 2011. The first reduction in the UK corporation tax rate from 28% to 26% was substantively enacted on 29 March 2011 and was effective from 1 April 2011. The reduction in the rate from 26% to 25% with effect from 1 April 2012 was substantively enacted on 5 July 2011. The tax disclosures for the period reflect the deferred tax at the 25% substantively enacted rate.

The UK Government Budget on 21 March 2012 further announced that, subject to substantive enactment, the UK corporation tax rate would reduce by a further 1% from 1 April 2012 from that already announced, such that the rate expected from 1 April 2012 is 24%, reducing 1% in each of the following 2 years to reach 22%. It has not been possible to quantify the full anticipated effect of the further rate reductions, although this will further reduce the Company's future tax charge and reduce the Company's deferred tax assets accordingly.

9 Equity dividends paid

	2011	2010
	£	£
Total dividends paid	<u>1,150,000</u>	<u>740,000</u>

STRAINSTALL UK LIMITED
Notes to the financial statements
for the year ended 31 December 2011

10 Tangible fixed assets

	Plant and equipment £	Fixtures, fittings and computers £	Motor vehicles £	Total £
Cost:				
At 1 January 2011	783,377	213,194	27,880	1,024,451
Additions	39,270	114,438	-	153,708
Disposals	(28,128)	(5,890)	-	(34,018)
At 31 December 2011	<u>794,519</u>	<u>321,742</u>	<u>27,880</u>	<u>1,144,141</u>
Depreciation:				
At 1 January 2011	584,784	156,786	24,580	766,150
Charged during the year	78,522	35,270	2,640	116,432
Disposals	(28,128)	(5,835)	-	(33,963)
At 31 December 2011	<u>635,178</u>	<u>186,221</u>	<u>27,220</u>	<u>848,619</u>
Net book value:				
At 1 January 2011	<u>198,593</u>	<u>56,408</u>	<u>3,300</u>	<u>258,301</u>
At 31 December 2011	<u>159,341</u>	<u>135,521</u>	<u>660</u>	<u>295,522</u>

Included in the total net book value of plant and machinery is £3,105 (2010 £6,149) in respect of assets held under finance leases and similar hire purchase contracts

11 Intangible fixed assets

	Intellectual property £
Cost/valuation:	
At 1 January 2011	82,663
Additions	-
At 31 December 2011	<u>82,663</u>
Depreciation:	
At 1 January 2011	38,920
Charged during the year	4,133
At 31 December 2011	<u>43,053</u>
Net book value:	
At 1 January 2011	<u>43,743</u>
At 31 December 2011	<u>39,610</u>

STRAINSTALL UK LIMITED
Notes to the financial statements
for the year ended 31 December 2011

12 Stocks

	31 December 2011	31 December 2010
	£	£
Raw materials and consumables	498,540	382,235
Work in progress	305,495	403,304
	<u>804,035</u>	<u>785,539</u>

13 Debtors

	31 December 2011	31 December 2010
	£	£
Trade debtors	2,509,000	1,855,626
Amounts owed by group undertakings	34,362	38,446
Other debtors	3,614	-
Prepayments and accrued income	55,757	67,450
	<u>2,602,733</u>	<u>1,961,522</u>

14 Creditors: amounts falling due within one year

	31 December 2011	31 December 2010
	£	£
Trade creditors	977,793	818,555
Amounts owed to group undertakings	2,352,315	533,522
Corporation tax	421,913	611,835
Other taxation and social security	105,920	133,436
Obligations under finance leases and hire purchase contracts	-	1,158
Accruals and deferred income	479,369	339,818
	<u>4,337,310</u>	<u>2,438,324</u>

15 Called up share capital

	31 December 2011	31 December 2010
	£	£
<i>Authorised share capital</i>	-	-
10,000 ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>
<i>Allotted, called up and fully paid share capital</i>		
1 ordinary share of £1	<u>1</u>	<u>1</u>
All shares have equal voting rights		

STRAINSTALL UK LIMITED
Notes to the financial statements
for the year ended 31 December 2011

16 Profit and loss account	31 December 2011	31 December 2010
	£	£
At 1 January	1,380,264	1,657,655
Profit for the year	1,223,723	462,609
Total dividends paid	<u>(1,150,000)</u>	<u>(740,000)</u>
At 31 December	<u><u>1,453,987</u></u>	<u><u>1,380,264</u></u>

17 Reconciliation of movements in shareholders' funds	31 December 2011	31 December 2010
	£	£
Opening Shareholders' funds	1,380,265	1,657,656
Profit for the year	1,223,723	462,609
Total dividends paid	<u>(1,150,000)</u>	<u>(740,000)</u>
Closing Shareholders' funds	<u><u>1,453,988</u></u>	<u><u>1,380,265</u></u>

18 Financial commitments

Commitments during the following year in respect of non-cancellable operating leases are as follows

	31 December 2011	31 December 2010
	£	£
Other		
Within one year	24,793	2,994
Within two to five years	<u>-</u>	<u>28,140</u>
	<u><u>24,793</u></u>	<u><u>31,134</u></u>
Land and buildings		
Within one year	14,503	-
Within two to five years	<u>54,588</u>	<u>36,168</u>
	<u><u>69,091</u></u>	<u><u>36,168</u></u>

19 Parent company and ultimate controlling party

The company is a member of James Fisher and Sons plc Group which is the ultimate controlling party. James Fisher and Sons plc is incorporated in Great Britain and copies of its group accounts, the largest and smallest group in which the company is consolidated, are available from Companies House or by writing to the Company Secretary at the following address

Fisher House, PO Box 4, Barrow in Furness, Cumbria, LA14 1HR