

**ABTECH LIMITED**

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2011

# REGISTRAR OF COMPANIES

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**ABTECH LIMITED**

**COMPANY INFORMATION**

**DIRECTORS**

Mr M Lancashire  
Mr A T Moran  
Mr S J Hartley  
Mr M Gray (appointed 1 January 2011)  
Mrs P Ford (appointed 1 January 2011)

**COMPANY SECRETARY**

Mr I Bateman

**COMPANY NUMBER**

05842845

**REGISTERED OFFICE**

5 Sanderson Street  
Lower Don Valley  
Sheffield  
S9 2UA

**AUDITORS**

goodband viner taylor  
Chartered Accountants and Registered Auditors  
Ellin House  
42 Kingfield Road  
Sheffield  
S11 9AS

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## **ABTECH LIMITED**

### **CONTENTS**

	<b>Page</b>
<b>Directors' report</b>	<b>1 - 2</b>
<b>Independent auditors' report</b>	<b>3</b>
<b>Profit and loss account</b>	<b>4</b>
<b>Balance sheet</b>	<b>5</b>
<b>Cash flow statement</b>	<b>6</b>
<b>Notes to the abbreviated accounts</b>	<b>7 - 15</b>

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## **ABTECH LIMITED**

### **DIRECTORS' REPORT for the year ended 31 December 2011**

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

#### **PRINCIPAL ACTIVITIES**

The manufacture and assembly of electrical enclosures and the supply of industrial sensing products

#### **BUSINESS REVIEW**

The company performed well in the continuing weakened world economy and general nervousness in the financial markets. The company increased its turnover in the year by 43.38% to £9,329 million, and its pre-tax profit from £292,434 to £1,107,168.

The opening of a new leased unit in Sheffield to finish product previously provided from overseas has reduced the level of overdue orders and benefits are being seen, also as a result of the Lean Manufacturing Programme.

The development of lighting products for use in hazardous areas is taking longer to finalise, particularly as a result of certification delays.

The directors, supported by an experienced workforce and a dedicated management team, look forward to increasing profitability in 2012 in what continue to be challenging times.

#### **Key Performance Indicators**

	2011 £	2010 £
Turnover	9,329,357	6,506,625
Gross profit margins	36.6%	35.8%
Operating profits	1,107,168	292,434

#### **PRINCIPAL RISKS AND UNCERTAINTIES**

##### **The significant risks are as follows:**

The "lead" time for oil and gas in exploration terms is such that the company has no shortage of orders in these markets. Safety issues in other markets make the company's products less liable to fluctuation, so the area of market risk is very small.

The global economy generally is in a weak position, with a number of countries already in a "double dip" recession, this affects cash flow and debt recoverability and the company is particularly careful in these respects.

Suppliers are always prone to financial problems in these uncertain times, but the company has established cover for all its requirements, and the introduction of our own finishing line has decreased our dependency on an European supplier.

#### **RESULTS**

The profit for the year, after taxation, amounted to £842,897 (2010 - £212,606)

## **ABTECH LIMITED**

### **DIRECTORS' REPORT for the year ended 31 December 2011 DIRECTORS**

The directors who served during the year were

Mr M Lancashire  
Mr A T Moran  
Mr S J Hartley  
Mr M Gray (appointed 1 January 2011)  
Mrs P Ford (appointed 1 January 2011)

### **DIRECTORS' RESPONSIBILITIES STATEMENT**

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 the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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,
- 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 are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **PROVISION OF INFORMATION TO AUDITORS**

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that

- so far as that director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any information needed by the company's auditors in connection with preparing their report and to establish that the company's auditors are aware of that information.

### **AUDITORS**

The auditors, goodband viner taylor, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the board on

**07 AUG 2012**

and signed on its behalf



**Mr I Bateman**  
Secretary

## **ABTECH LIMITED**

### **INDEPENDENT AUDITORS' REPORT TO ABTECH LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages 4 to 15, together with the financial statements of Abtech Limited for the year ended 31 December 2011 prepared under section 396 of the Companies Act 2006

This report is made solely to the company in accordance with section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special Auditors' 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, for our work, for this report, or for the opinions we have formed.

### **RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS**

The directors are responsible for preparing the abbreviated accounts in accordance with section 445 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

### **OPINION ON FINANCIAL STATEMENTS**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 445(3) of the Companies Act 2006, and the abbreviated accounts on pages 4 to 15 have been properly prepared in accordance with the regulations made under that section.

Melanie Viner (Senior statutory auditor)

for and on behalf of  
**goodband viner taylor**

Chartered Accountants and Registered Auditors

Ellin House  
42 Kingfield Road  
Sheffield  
S11 9AS

Date **10 AUG 2012**

**ABTECH LIMITED****ABBREVIATED PROFIT AND LOSS ACCOUNT**  
for the year ended 31 December 2011

	Note	2011 £	2010 £
<b>TURNOVER</b>	1	<b>9,329,357</b>	<b>6,506,625</b>
<b>GROSS PROFIT</b>		<b>3,414,707</b>	<b>2,329,407</b>
Distribution costs		(664,726)	(626,073)
Administrative expenses		(1,636,887)	(1,402,531)
<b>OPERATING PROFIT</b>	2	<b>1,113,094</b>	<b>300,803</b>
Interest receivable and similar income		4,771	7,020
Interest payable and similar charges	5	(10,697)	(15,389)
<b>PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION</b>		<b>1,107,168</b>	<b>292,434</b>
Tax on profit on ordinary activities	6	(264,271)	(79,828)
<b>PROFIT FOR THE FINANCIAL YEAR</b>	12	<b>842,897</b>	<b>212,606</b>

All amounts relate to continuing operations

There were no recognised gains and losses for 2011 or 2010 other than those included in the Profit and loss account


The notes on pages 7 to 15 form part of these financial statements

**ABTECH LIMITED**  
Registered number 05842845

**ABBREVIATED BALANCE SHEET**  
as at 31 December 2011

	Note	£	2011 £	£	2010 £
<b>FIXED ASSETS</b>					
Tangible assets	7		145,624		131,867
<b>CURRENT ASSETS</b>					
Stocks	8	699,639		579,072	
Debtors		2,080,293		1,407,206	
Cash at bank and in hand		543,073		215,512	
		<u>3,323,005</u>		<u>2,201,790</u>	
<b>CREDITORS</b> amounts falling due within one year	9	(1,795,959)		(1,489,493)	
<b>NET CURRENT ASSETS</b>			<u>1,527,046</u>		<u>712,297</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,672,670</u>		<u>844,164</u>
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred tax	10		(21,708)		(6,099)
<b>NET ASSETS</b>			<u>1,650,962</u>		<u>838,065</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	11		1		1
Profit and loss account	12		<u>1,650,961</u>		<u>838,064</u>
<b>SHAREHOLDERS' FUNDS</b>	13		<u>1,650,962</u>		<u>838,065</u>

The abbreviated accounts, which have been prepared in accordance with the special provisions of section 445(3) of the Companies Act 2006 relating to medium-sized companies, were approved and authorised for issue by the board and were signed on its behalf on **07 AUG 2012**

  
**Mr M Lancashire**  
Director

The notes on pages 7 to 15 form part of these financial statements



**ABTECH LIMITED****ABBREVIATED CASH FLOW STATEMENT**  
**for the year ended 31 December 2011**

	<b>Note</b>	<b>2011 £</b>	<b>2010 £</b>
Net cash flow from operating activities	15	516,097	415,075
Returns on investments and servicing of finance	16	(5,926)	(8,368)
Taxation		(100,400)	(124,278)
Capital expenditure and financial investment	16	(51,686)	(42,344)
Equity dividends paid		(30,000)	(50,000)
<b>CASH INFLOW BEFORE FINANCING</b>		<b>328,085</b>	<b>190,085</b>
Financing	16	(524)	(5,746)
<b>INCREASE IN CASH IN THE YEAR</b>		<b>327,561</b>	<b>184,339</b>

**RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET FUNDS**  
**for the year ended 31 December 2011**

	<b>2011 £</b>	<b>2010 £</b>
Increase in cash in the year	327,561	184,339
Cash inflow from decrease in debt and lease financing	524	5,746
<b>MOVEMENT IN NET DEBT IN THE YEAR</b>	<b>328,085</b>	<b>190,085</b>
Net funds at 1 January 2011	214,595	24,510
<b>NET FUNDS AT 31 DECEMBER 2011</b>	<b>542,680</b>	<b>214,595</b>

The notes on pages 7 to 15 form part of these financial statements

## **ABTECH LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 31 December 2011**

#### **1. ACCOUNTING POLICIES**

##### **1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with applicable accounting standards

##### **1.2 TURNOVER**

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts

##### **1.3 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Factory equipment	-	14% straight line
Motor vehicles	-	25% reducing balance
Fixtures & fittings	-	10-14% straight line
Office equipment	-	10% straight line
Computer equipment	-	33% straight line

##### **1.4 LEASING AND HIRE PURCHASE**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

##### **1.5 OPERATING LEASES**

Rentals under operating leases are charged to the Profit and loss account on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

##### **1.6 STOCKS AND WORK IN PROGRESS**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

## ABTECH LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 31 December 2011

#### 1 ACCOUNTING POLICIES (continued)

##### 1.7 DEFERRED TAXATION

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse

Deferred tax assets and liabilities are discounted

##### 1.8 FOREIGN CURRENCIES

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction

Exchange gains and losses are recognised in the Profit and loss account

##### 1.9 RESEARCH AND DEVELOPMENT

Research and development expenditure is written off in the year in which it is incurred

##### 1.10 PENSIONS

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year

##### 1.11 STOCKS AND WORK IN PROGRESS

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks

#### 2 OPERATING PROFIT

The operating profit is stated after charging

	2011 £	2010 £
Depreciation of tangible fixed assets		
- owned by the company	37,929	39,131
- held under finance leases	-	262
Auditors' remuneration	7,000	6,000
Operating lease rentals		
- plant and machinery	37,875	37,590
- other operating leases	91,777	73,492
Difference on foreign exchange	38,616	31,726
Research and development expenditure written off	92,030	99,191

**ABTECH LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS  
for the year ended 31 December 2011****3 STAFF COSTS**

Staff costs, including directors' remuneration, were as follows

	2011 £	2010 £
Wages and salaries	1,623,885	1,286,419
Social security costs	163,586	124,398
Other pension costs	140,424	134,703
	<u>1,927,895</u>	<u>1,545,520</u>

The average monthly number of employees, including the directors, during the year was as follows

2011 No	2010 No
<u>59</u>	<u>51</u>

**4 DIRECTORS' REMUNERATION**

	2011 £	2010 £
Emoluments	<u>297,740</u>	<u>155,192</u>
Company pension contributions to defined contribution pension schemes	<u>16,018</u>	<u>13,197</u>

During the year retirement benefits were accruing to 4 directors (2010 - 2) in respect of defined contribution pension schemes

The highest paid director received remuneration of £102,855 (2010 - £97,809)

**5. INTEREST PAYABLE**

	2011 £	2010 £
On bank loans and overdrafts	1,756	3,203
On other loans	8,941	10,498
On finance leases and hire purchase contracts	-	766
Other interest payable	-	922
	<u>10,697</u>	<u>15,389</u>

# ABTECH LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 31 December 2011

### 6 TAXATION

	2011 £	2010 £
<b>ANALYSIS OF TAX CHARGE IN THE YEAR</b>		
<b>CURRENT TAX</b> (see note below)		
UK corporation tax charge on profit for the year	283,986	102,860
Adjustments in respect of prior periods	(35,324)	(11,002)
<b>TOTAL CURRENT TAX</b>	<b>248,662</b>	<b>91,858</b>
<b>DEFERRED TAX</b> (see note 10)		
Origination and reversal of timing differences	15,609	(12,030)
<b>TAX ON PROFIT ON ORDINARY ACTIVITIES</b>	<b>264,271</b>	<b>79,828</b>

### FACTORS AFFECTING TAX CHARGE FOR THE YEAR

The tax assessed for the year is higher than (2010 - *higher than*) the standard rate of corporation tax in the UK of 26% (2010 - 28%)%. The differences are explained below

	2011 £	2010 £
Profit on ordinary activities before tax	1,107,168	292,434
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 26% (2010 - 28%)	287,864	81,882
<b>EFFECTS OF.</b>		
Expenses not deductible for tax purposes, other than goodwill amortisation and impairment	10,089	6,634
Adjustments to tax charge in respect of prior periods	(35,324)	(11,002)
Non-taxable income less expenses not deductible for tax purposes, other than goodwill and impairment	(19,488)	2,132
Changes in provisions leading to an increase (decrease) in the tax charge	-	9,897
Other differences leading to an increase (decrease) in the tax charge	5,521	2,315
<b>CURRENT TAX CHARGE FOR THE YEAR</b> (see note above)	<b>248,662</b>	<b>91,858</b>

### FACTORS THAT MAY AFFECT FUTURE TAX CHARGES

There were no factors that may affect future tax charges

**ABTECH LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
for the year ended 31 December 2011

**7 TANGIBLE FIXED ASSETS**

	Plant & machinery £	Motor vehicles £	Furniture, fittings and equipment £	Total £
<b>COST</b>				
At 1 January 2011	31,872	94,345	186,233	312,450
Additions	12,025	-	39,661	51,686
At 31 December 2011	43,897	94,345	225,894	364,136
<b>DEPRECIATION</b>				
At 1 January 2011	13,143	46,662	120,778	180,583
Charge for the year	5,210	11,921	20,798	37,929
At 31 December 2011	18,353	58,583	141,576	218,512
<b>NET BOOK VALUE</b>				
At 31 December 2011	25,544	35,762	84,318	145,624
At 31 December 2010	18,729	47,683	65,455	131,867

The net book value of assets held under finance leases or hire purchase contracts, included above, are as follows

	2011 £	2010 £
Plant and machinery	1,515	1,777

**8 STOCKS**

	2011 £	2010 £
Raw materials	698,069	577,613
Work in progress	1,570	1,459
	699,639	579,072

# **ABTECH LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS** for the year ended 31 December 2011

### **9 CREDITORS:** **AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2011	2010
	£	£
Net obligations under finance leases and hire purchase contracts	393	917
Trade creditors	1,212,482	728,991
Corporation tax	195,191	46,929
Social security and other taxes	105,113	59,979
Proceeds of factored debts	-	299,894
Other creditors	195,065	223,510
Accruals and deferred income	87,715	129,273
	<u>1,795,959</u>	<u>1,489,493</u>

Proceeds of factored debts and net obligations under finance leases and hire purchase contracts are secured

### **10 DEFERRED TAXATION**

	2011	2010
	£	£
At beginning of year	6,099	18,129
Charge for/(released during) year	15,609	(12,030)
	<u>21,708</u>	<u>6,099</u>

The provision for deferred taxation is made up as follows

	2011	2010
	£	£
Accelerated capital allowances	<u>21,708</u>	<u>6,099</u>

### **11 SHARE CAPITAL**

	2011	2010
	£	£
<b>ALLOTTED, CALLED UP AND FULLY PAID</b>		
1 Ordinary share of £1	<u>1</u>	<u>1</u>

# **ABTECH LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS** for the year ended 31 December 2011

### **12 RESERVES**

	Profit and loss account £
At 1 January 2011	838,064
Profit for the year	842,897
Dividends Equity capital	(30,000)
At 31 December 2011	<u>1,650,961</u>

### **13. RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS**

	2011 £	2010 £
Opening shareholders' funds	838,065	675,459
Profit for the year	842,897	212,606
Dividends (Note 14)	(30,000)	(50,000)
Closing shareholders' funds	<u>1,650,962</u>	<u>838,065</u>

### **14 DIVIDENDS**

	2011 £	2010 £
Dividends paid on equity capital	<u>30,000</u>	<u>50,000</u>

### **15 NET CASH FLOW FROM OPERATING ACTIVITIES**

	2011 £	2010 £
Operating profit	1,113,094	300,803
Depreciation of tangible fixed assets	37,929	39,394
Increase in stocks	(120,568)	(58,071)
(Increase)/decrease in debtors	(451,485)	192,909
Increase in amounts owed by group undertakings	(221,603)	(419,582)
Increase in creditors	158,730	359,622
<b>NET CASH INFLOW FROM OPERATING ACTIVITIES</b>	<u>516,097</u>	<u>415,075</u>



**ABTECH LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
for the year ended 31 December 2011

**16 ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN CASH FLOW STATEMENT**

	2011 £	2010 £
<b>RETURNS ON INVESTMENTS AND SERVICING OF FINANCE</b>		
Interest received	4,771	7,020
Interest paid	(10,697)	(14,622)
Hire purchase interest	-	(766)
<b>NET CASH OUTFLOW FROM RETURNS ON INVESTMENTS AND SERVICING OF FINANCE</b>	<b>(5,926)</b>	<b>(8,368)</b>
	2011 £	2010 £
<b>CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT</b>		
Purchase of tangible fixed assets	(51,686)	(42,344)
	2011 £	2010 £
<b>FINANCING</b>		
Repayment of loans	-	(5,746)
Repayment of finance leases	(524)	-
<b>NET CASH OUTFLOW FROM FINANCING</b>	<b>(524)</b>	<b>(5,746)</b>

**17 ANALYSIS OF CHANGES IN NET DEBT**

	1 January 2011 £	Cash flow £	Other non-cash changes £	31 December 2011 £
Cash at bank and in hand	215,512	327,561	-	543,073
<b>DEBT</b>				
Debts due within one year	(917)	524	-	(393)
<b>NET FUNDS</b>	<b>214,595</b>	<b>328,085</b>	<b>-</b>	<b>542,680</b>

**18 OPERATING LEASE COMMITMENTS**

At 31 December 2011 the company had annual commitments under non-cancellable operating leases as follows

	Land and buildings 2011 £	2010 £	2011 £	Other 2010 £
<b>EXPIRY DATE.</b>				
Within 1 year	-	-	2,859	17,388
Between 2 and 5 years	86,734	78,492	36,419	13,575

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## **ABTECH LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 31 December 2011**

#### **19 RELATED PARTY TRANSACTIONS**

As the company is a wholly owned subsidiary of Drishaun Holdings Limited, the company has taken advantage of the exemption allowed in FRS 8 and has not disclosed transactions with group undertakings

Included in other creditors due within one year is an amount of £185,957 (2010 £221,000) owed to M Lancashire, director. During the year interest of £8,941 (2010 £10,498) was paid on this loan

During the year the company has recharged costs of £101,779 (2010 £66,891) to Tudor Treadmills Limited, a company in which M Lancashire is a director. Included in trade debtors due within one year is an amount of £15,063 (2010 £Nil) owed by Tudor Treadmills Limited

#### **20 ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY**

The ultimate parent undertaking is Drishaun Holdings Limited, a company registered in England and Wales. The ultimate controlling parties of the company are Mike and Avril Lancashire