reach child and youth development charitable foundation :: 2014 annual report ::



MAKING IS POSSIBLE

Annual General Meeting - 2013/ 2014

September 17, 2014

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ANNUAL GENERAL MEETING

September 17, 2014 6:00pm - 8:00pm

Meeting Chair Barbara Wallick

AGENDA

7:00 - 7:30 Welcome and Approval of Agenda

- Additions or deletions to Agenda
- Pass motion to approve agenda
- Selection of timekeeper

Audited Financial Statements to March 31, 2014

- Presentation of audited Statements for Reach Foundation and Reach Society by Cran and Company
- *Pass motion* to receive Reach Child and Youth Development Charitable Foundation's audited Financial Statements to March 31, 2014

Minutes of September 25, 2013 Reach Charitable Foundation AGM Foundation Meeting

- Errors or omissions
- Business arising
- *Pass motion* to approve September 25, 2013 Reach Child and Youth Development Charitable Foundation's AGM Minutes

7:30 - 7:40 Reach Charitable Foundation Chair's Report

- Pass motion to receive Charitable Foundation Chair's Report
- Note upcoming events and where assistance is needed
 - \Rightarrow FV Wine Tasting November 1, 2014 7:00pm
 - \Rightarrow R4R November 8, 2014 7:00pm
 - ⇒ R4S April 25, 2015 6:00pm
- Reach Society acknowledgement of Foundation's efforts Rob vanSpronssen

7:40 - 7:55 Appointment of Reach Charitable Foundation Board of Directors for 2014-2015 - Rob vanSpronssen

- Introduce Reach Charitable Foundation Board of Directors Candidates
- Pass motion to appoint Reach Charitable Foundation Board for 2014-2015

7:55 - 8:00 Pass Motion to Adjourn Meeting

Reach Child and Youth Development Charitable Foundation FOUNDATION ANNUAL GENERAL MEETING

September 25, 2013 6:00-8:00pm

MINUTES

 Present:
 From Foundation – Katherine Bamford, Val Bartlett, Tanya Corbet, Barbara Wallick, Karen Ostrom, Norman Stark

 From Society – Donna Burke, Marcia McCafferty, Rob vanSpronssen, Jack Davidson, Yolanda Chow.

 Reach Staff – Renie D'Aquila, Shelley Finke (minutes)

 Regrets:
 From Foundation – Agnes Douglas, Linda Ottho From Society – Leslie Senft, Phyllis With

Networking between Reach Foundation and Reach Society Boards (6:00–7:00 pm)

Welcome and approval of Agenda – Barbara Wallick (7:00-7:05pm)

- Introductions Barb – Chair of Foundation with Reach for two years, Financial Planner Tammy Hansen – Independent Auditor from Cran & Co Mei Tei – Reach Accountant Renie – Reach Executive Director Karen Ostrom – Reach Board of Society, Special Education Teacher Valerie – Special Education Teacher Donna – Third year on Society Board, Delta School Trustee Joan Hansen – Optometrist in Tsawwassen Tom Siba – Glacier Media *Rob* – *President of Reach Society* Katherine Bamford – New to Foundation Board, Port Metro Vancouver Jack Davidson – Retiring Reach Treasurer, 40 years banking Marcia McCafferty – Reach Society Board, with Reach since child toddler, family business book keeper Norman Stark – Chair Board for Tsawwassen First Nations Tanya – Tsawwassen First Nations Yolanda – Reach Society member
- Motion approved unanimously to approve agenda
- Additions or deletions to agenda None
- Selection of timekeeper Rob

Minutes of the September 19, 2012 Reach Child and Youth Development Charitable Foundation's AGM – Barbara Wallick (7:05-7:10 pm)

• *Motion approved unanimously* to approve the minutes of the September 19, 2012 Reach Child and Youth Development Charitable Foundation's AGM.

Audited Financial Statements to March 31, 2013 – Tammy Hansen from Cran & Co Auditors (7:10-7:30 pm)

- Presentation of audited Statements for Reach Foundation and Reach Society by Linda Cran, Cran and Company
 - $\Rightarrow~$ Third year Cran & Co has audited Reach Society and Foundation
 - \Rightarrow Admin staff very helpful
 - \Rightarrow No unusual transactions
 - \Rightarrow Foundation statements
 - Financial position growing slowly
 - Investments have grown
 - Special events a good revenue source
 - Slight change from last year in how pledges were noted
 - Advance pledges are noted further within the report.
 - Surplus funds from Society have been and can be transferred to Foundation (Society maintains a three month operational buffer); no CRA issues to do this
 - \Rightarrow Society statements
 - Cash is up
 - Total assets up
 - Surplus partly due to new Aboriginal Supported Child Development program
 - Reporting change in liability and net assets accrual sick fund switched to a contingency
 reserve within unrestricted net assets. Based on six previously accrued days per year per full
 time employee to a maximum 54 number of days per lifetime. Formula negotiated with
 Ministry. Tammy noted that sick fund is quite common with Ministry funded organizations.
 - \Rightarrow Suggestions from Cran & Co
 - Get staff to take vacation: accrued vacation is building up for many staff members
 - Original receipts must be submitted for expense reports, no photocopies.
- *Motion passed unanimously to* receive Reach Child and Youth Development Charitable Foundation's audited Financial Statements to March 31, 2013
- Motion passed unanimously to appoint Cran & Co as auditors for 2013-2014 Reach Foundation

Reach Foundation President's Report – Barbara Wallick (7:30-7:35)

- Million dollar milestone reached; another three million to go
- Foundation role: to campaign for gifts towards the new building
- Huge support this past year; awareness growing
- Strategic planning session will help Foundation move forward and get better
- Motion passed unanimously to receive Foundation President's Report
- Reach Society acknowledgement of Foundation's efforts

Appointment of Reach Foundation's Board of Directors for 2013-2014 – Rob vanSpronssen (7:35-7:55 pm)

- Reach Foundation Board Candidates provide background on themselves
- *Motion passed unanimously* by Reach Society Board of Directors to pass motion to appoint Reach Foundation Board for 2013-14

Future Meetings – Barbara Wallick (7:55-8:00pm)

- Foundation's Strategic Planning Session Saturday, September 28, 2013 9:00am-3:00 pm at Reach Ladner office
- Reach Society's AGM Saturday, October 19, 2013 at Surrey Nature Park

Foundation Chair Report October 1, 2013 -September 30, 2014

From Seeds to Leaves

Reach Child and Youth Development Charitable Foundation is proud to be actively contributing to the future of children in our communities!

The Foundation's role is to receive, hold and invest bequests, donations, gifts funds and property and to administer and distribute these funds as needed to support the programs and activities of the Reach Child and Youth Development Society.

Our priority continues to be working with the Corporation of Delta and the Ladner Tsawwassen Kinsmen Club to generate the estimated \$4 million needed to develop a community based child development center where more children can be supported and expanded and more programs available.

We are near 40% the way to this goal and hope to be at the 50% mark by the end of October. Our campaign is gaining momentum as our support base, event coordination capacity and Foundation Board continues to grow and develop.

Of note this year is Century Group's approach to "Building Community" within a partnership with Reach Foundation through volunteering in Reach events, designating proceeds from Century Group's events and its recent promise of contributing \$100,000 towards our new Centre's playground.

We are thrilled to be recipients of a donation of \$100,000 in stocks over two years from John Thomas and family and an amazing \$75,000 generated by the Port Metro Vancouver Gala within the second of a three year commitment to Reach Foundation and a further \$80,000 from Reach for the Stars, Rocking for Reach and McHappy Days events this last year. Please see a comprehensive list of donors for this period listed in this annual report.

I refer you to our enclosed audited statements prepared by Cran and Company for the Reach Foundation for the period 2013-2014. The Foundation's Statement of Financial Position reflects total assets of \$1,200,000. This statement includes only the commitments received or confirmed in writing at March 31, 2014. The Foundation has subsequently confirmed a further \$355,000 in commitments.

This year the Foundation developed its own strategic plan with the generous assistance of Gareth Wood, adventurer and co-author of the book "South Pole - 900 Miles on Foot" and we undertook Board training to help facilitate our plan's implementation.

To implement our plan and help focus our efforts we've divided up into the following teams with Foundation Board and non- Board committee members:

- The Business Sub- Committee
- The In-Kind Committee
- The Events Committee and
- The New Building Committee

We are grateful to have two recent new members join our New Building Committee: Graeme Peck and Blair Ledingham. They are experienced in the building and construction fields and are kindly helping us to detail and update the cost estimates for our new centre.

With our growing support base along with more detailed costing and just over a one year timeline to our building's construction we envision achieving our \$3 million milestone by October 2015.

Foundation Chair Report October 1, 2013 -September 30, 2014 continued I would like to thank the Foundation's Board of Directors that served with me this year for bringing their expertise and dedication to the table. Our Board of Directors for 2013-2014, all of whom are standing for re-appointment are:

- Katherine Bamford
- Valerie Bartlett
- Tanya Corbett
- Agnes Douglas
- Joan Hansen
- Linda Ottho
- Norman Stark and
- Tom Siba our Treasurer, and
- Bob Mann

We are thrilled to welcome new candidates to this year's Board of Directors, two behind the scenes active supporters, Denis Horgan from Westshore Terminals and Jeff Scott from Fraser Surrey Docks.

In addition, I would like to thank the Finance Committee, the Events committee and all our volunteers who together contributed over 1200 hours to our efforts.

Reach Child and Youth Development Society's Board of Directors has also helped the Foundation with our campaign and our events. Together with 25 new volunteers, Society Director's, Marcia McCafferty and Phyllis With launched our FINDS thrift Store in the community this year. *Congratulations!*

Finally, I want to thank the staff at Reach for their support of the work of the Foundation Board. Renie D'Aquila Executive Director, Joni Wright our former Fundraising Coordinator - who has returned to Ontario to be closer family and Cathy Nidoski Communications, have all added their expertise at every turn and we could not function without their ongoing support.

I would also like to welcome Karen Horne, REACH's new Fundraising Coordinator whose efforts are already helping to strengthen both FINDS and our events management.

I'm looking forward to working with our 2014- 2015 Foundation and Society Boards of Directors, committees, volunteers and staff as we continue to sow the seeds for children in the future.

Barbara Wallick Chair, Reach Charitable Foundation

REACH CHILD AND YOUTH DEVELOPMENT CHARITABLE FOUNDATION

FINANCIAL STATEMENTS

March 31, 2014

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INDEPENDENT AUDITOR'S REPORT

To the members of Reach Child and Youth Development Charitable Foundation:

I have audited the accompanying financial statements of the Reach Child and Youth Development Charitable Foundation ("the Foundation"), which comprise the statement of financial position as at March 31, 2014, the statement of operations and changes in net assets and the statement of cash flows for the year then ended, and a summary pf significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

My responsibility is to express an opinion on these financial statements based on our audit. I conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Qualified Opinion

In common with many charitable organizations, the Foundation derives a part of its revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the records of the Foundation and I was not able to determine whether any adjustments might be necessary to donation revenue, excess of revenues over expenses, assets and net assets.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the Basis of Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Reach Child and Youth Development Charitable Foundation as at March 31, 2014, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations

Cran & Company Certified General Accountant

Delta, BC July 14, 2014

REACH CHILD AND YOUTH DEVELOPMENT CHARITABLE FOUNDATION STATEMENT OF FINANCIAL POSITION As at March 31, 2014

ASSETS			
		2014	2013
	\$	248,120 \$ 317,000	103,134 375,000
		565,120	478,134
	C)	485,024	273,347
		29,286	29,286
		115,962	129,178
	\$ 1	,195,392 \$	909,945
NET ASSETS			
NET ASSETS	\$ 1	,195,392 \$	909,945
		\$	2014 \$ 248,120 \$ 317,000 565,120 485,024 29,286

_____, Director

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

REACH CHILD AND YOUTH DEVELOPMENT CHARITABLE FOUNDATION STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS For the year ended March 31, 2014

	<u>2014</u>	<u>2013</u>
REVENUE Investment income Unrealized capital gain Special events revenue (net) (note 7) Donations Pledges	\$ 10,770 1,740 68,992 103,945	\$ 3,059 210 53,471 81,489 75,000
	185,447	213,229
TOTAL REVENUE (note 6)	185,447	213,229
NET ASSETS, beginning of year	909,945	596,711
Transfer from Reach Society	100,000	100,000
NET ASSETS, end of year	\$ 1,195,392	\$ 909,940

REACH CHILD AND YOUTH DEVELOPMENT CHARITABLE FOUNDATION STATEMENT OF CASH FLOWS For the year ended March 31, 2014

		<u>2014</u>	<u>2013</u>
OPERATING ACTIVITIES Donations and investment revenue	\$	242,412 \$	138,020
Accrued interest adjustment		(6,350)	(1,070)
Cash provided by (used in) operations		236,062	136,950
FINANCING ACTIVITIES			
Transfer from Reach Society		100,000	100,000
Decrease (Increase) in due from related party		13,211	(93,812)
(Purchase) of investments	4	(204,287)	(141,382)
Cash provided by (used in) financing	÷-	(91,076)	(135,194)
INCREASE IN CASH		144,986	1,756
CASH, beginning of year	÷	103,134	101,378
CASH, end of year	\$	248,120 \$	103,134

NATURE OF ORGANIZATION

The Reach Child and Youth Development Charitable Foundation was incorporated under the Society Act of British Columbia on December 13, 2007.

Reach Child and Youth Development Charitable Foundation's primary duty is to receive, hold and invest bequests, donations, gifts, funds and property and to administer and distribute these funds as needed to support the programs and activities of the Reach Child and Youth Development Society. Currently, the primary focus of the foundation is to accumulate funds for the Building Project.

Reach Child and Youth Development Charitable Foundation is a registered charity and as such is exempt from Income Tax.

1. SIGNIFICANT ACCOUNTING POLICIES

Use of estimates

When preparing financial statements according to ASNPO, the Foundation makes estimates and assumptions relating to:

- · Reported amounts of revenue and expenses;
- Reported amounts of assets and liabilities; and
- Disclosure of contingent assets and liabilities.

Management's assumptions are based on a number of factors, including historical experience, current events and actions that the organization may undertake in the future, and other assumptions that we believe are reasonable under the circumstances. Actual results could differ from those estimates under different conditions and assumptions.

Investments

Investments in publicly traded equity securities are recorded at fair value based on quoted market prices. Unrealized gains or losses are recognized in the statement of operations. Transaction costs, such as commissions, arising from investments in publicly traded equity securities are expensed when incurred.

Revenue recognition

The Foundation follows the deferral method of accounting for contributions.

Unrestricted contributions are recognized as revenue of the Building Fund in the year received or receivable if the amount to be recorded can be reasonably estimated and collection is reasonably assured.

Unrestricted investment income is recognized as revenue of the Building Fund when earned.

1. SIGNIFICANT ACCOUNTING POLICIES con't

Contributed services

Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements. A total of 794 volunteer hours (522 in 2013) were contributed to the Foundation for this fiscal year.

2. BUILDING PROJECT

In May 2010, the directors voted to work towards construction of a building to house the Reach Child and Youth Development Society operations ("the building project"). All funds collected through the foundation have been realized as revenue into the building fund. Certain funds disbursed for this purpose have been deferred until construction is complete, to date \$29,286 of building soft costs have been deferred. Estimated completion for the building is projected for late 2016 or early 2017.

This project is a partnership between the Corporation of Delta, Reach Child and Youth Development Society and the Ladner Tsawwassen Kinsmen Club. The Corporation of Delta has provided the land, which is valued in excess of \$1 million.

3. PLEDGES RECEIVABLE

Consists of the following financial commitments towards the Building Project:

Delta Agricultural Society	\$	250,000	
Westshore Terminals		50,000	
Tsawwassen Boundary Bay Lions Club	_	17,000	
	\$	317,000	

4. INVESTMENTS

Investments consist of:		<u>2014</u>		<u>2013</u>
Envision Term Deposit, yielding 3.25% interest, maturing on January 8, 2015	\$	123,880	\$	121,203
Envision Term Deposit, yielding 3.00% interest, maturing on August 1, 2015		141,610		140,000
Envision Term Deposit, yielding 2.45% interest, maturing on December 1, 2014	5	200,000		
Accrued interest on term deposits		7,764		1,414
Qtrade Account - 500 units of Cdn Oils Sands Ltd.	-	11,770	1	10,730
	\$	485,024	\$	273,347

5. DUE FROM RELATED PARTY

Amounts due from the Reach Child and Youth Development Society are non-interest bearing and have no fixed terms for repayment. The two parties are related in that the Foundation's primary duty is to receive, hold and invest funds and property and to administer and distribute these funds as needed to support the programs and activities of the Society.

6. EXPENSES

All of the administration expenses related to the Foundation are paid out of the Society.

7. SPECIAL EVENTS

	2014		<u>2013</u>
	Disburse-		Disburse-
	Receipts ments	Net	Receipts ments Net
Reach for the Stars	\$ 96,363 \$ 44,049 \$	52,313	\$ 72,683 \$ 27,384 \$ 45,299
Rocking for Reach	14,188 4,492	9,696	4,652 1,320 3,332
McHappy Days	6,983 -	6,983	4,840 - 4,840
	\$ <u>117,534</u> \$ <u>48,541</u> \$	68,992	\$ <u>82,175</u> \$ <u>28,704</u> \$ <u>53,471</u>

8. FINANCIAL INSTRUMENTS

The Foundation uses risk management to monitor and manage its risk arising from financial instruments.

These risks include credit risk, interest rate risk, liquidity risk and market risk.

The Foundation does not use any derivative financial instruments to mitigate these risks.

Credit risk

Credit risks arise from the following sources: cash and cash equivalents, and accounts receivable. Cash and cash equivalents are deposited with reputable, major financial institutions to limit the credit risk exposure. The credit risk from donors not paying accounts receivable is not considered to be significant. The investments include investments issued by high-credit quality financial institutions, and we consider the risk of non-performance of these instruments to be remote.

Interest rate risk

The Foundation is exposed to interest rate risk with respect to the following financial instruments: cash and cash equivalents, and investments in interest bearing securities. Changes in interest rates can affect the fair value of investments and the cash flows related to interest income.

Liquidity risk

Liquidity risk exposure is dependent on the receipt of funds from government grants, donor funds and other sources to enable the Foundation to pay its liabilities as they become due.

Market risk

The Foundation is exposed to market risk as the investments in publicly traded securities are subject to fluctuations due to price changes on the market. The prices can also be affected by changes in interest rates and foreign currency exchange rates.

9. SUBSEQUENT EVENT

The Foundation received confirmation from Port Metro Vancouver that Reach had been award one third of the proceeds from their Port Gala 2014 event. Proceeds in the amount of \$60,000 is expected to be received into the Foundation by August 2014.

10. CAPITAL MANAGEMENT

The Foundations's objective when managing capital is to safeguard the entity's ability to continue as a going concern, so that it can continue to provide services to the community in the form of supporting the Reach Child and Youth Development Society.

The Foundation sets the amount of capital in proportion to risk and manages the capital structure and makes adjustments to it in light of changes to economic conditions and the risk characteristics of the underlying assets.

Reach Child & Youth Development Society and Reach Child & Youth Development Charitable Foundation continues to provide opportunities for children with special needs and their families because of caring individuals and caring organizations like you. Every donation received helps provide opportunities for children to learn and grow.

Thank you for "Believing in Potential"

GOVERNMENT

Corporation of Delta Gaming Commission of B.C. Ministry for Child & Family Development

BUSINESS / COMMUNITY

AECOM Attica Equipment Ltd. Ausenco BCMEA **BCWOA** Benjamin Moore & Co. BMO Investment Inc. BNSF Canadian Autoparts Toyota Inc. Dan's Forklift Ltd. **Delta Foundation Emerson Real Estate Group Empire Grain Envision Financial - Langley** Fine-Line Auto Graphics & Signs Inc. Graham Construction Helping Hands of the WCB Kalem Photography Kinder Morgan/TransMountain Kinsmen Club of Ladner/Tsawwassen Kirk & Co. KPMG Lucent Strategies MacDonald Dettwiler & Associates Marmot Holdings Inc. McDonald's Resturant McElhanney Neptune Richardson Rotary Club of Ladner Rotary Club of Tsawwassen Save on Foods South Delta Public Health Unit TD Bank TOOBS Top Lift Tsawwassen Boundary Bay Lions Club United Way - Donor Directed Westcoast Community Church Westshore Terminals Limited Worksafe BC

INDIVIDUALS

Agnes Douglas Aileen Noguer Anar Shariff Angela Caswell Baksho Bhatia Barb Donnelly Barbara Wallick **Barry** Irvine Bernadette Payne Bernard Lotzkar Bernice McMahon **Betty Gingell Bill Ross Bradley Merritt Brian Pettipas** Byron Fonnesbeck Carolyn Dodds **Carolyn Robertson** Cathy Nidoski **Cherlyn Cortes** Chris Bland **Christine Pineda Christopher Baretta** Colin McKenzie **Corrie Vorlaufer Corinne Lagrange** Daphne Hnatiuk Daphni Clifton **Denis Horgan** Donna Burke Elizabeth Pathman Ellen Harvey **Ernest Bianco Evangelos Margaritis** Flora Wong Frank Rehlinger Gary Brown **Genevieve Gubbels Glenys** Tudge

Harry Astaforoff Hendrik Boer Jack Emmett Jacqueline Poissant Jagjit Takhar James Elliott Jean Thompson Jessie Richardson Jimmy Debrillo Joan Court Joanne Marshall Jody Aldcorn John Hart John House Joni Wright Joyce Pleasance Judy Quehl Julia McKinley Kalle Chrystal Karen Falk Karen Fox Karen Ostrom Karen & David Ostrom Kari Thomas Karin Ishida Karin Fulcher Katie Cox Kelly McGregor Ken Bates Ken Dobell Ken Murphy Ken Nairn Krista Popowych Kristen Twynstra Lee Reid Leonard Gareau Lewis Spencer Linda Scholz Lorien Quattrocchi Louanne Lefebvre Lynda Rivers

Margaret Wight Marie Clemone-Braud Marjorie Paton Mark Johnson Mary McCafferty Maureen Bach May Farrales Michael Perucho Michael Robinson **Michele Diggins Michelle Thomas** Molly & Peter Podovinikoff Monica Corkran Norman Stark Paul Noe Peter Guichon Phyllis With Rebecca Greenaway Renie D Aquila Rhonda Aird **Richard Short Richelle Vidulich Robert Sandham** Roberta Hendriksen Roy Merritt Shane Burt Shannon House Shelley Finke Stacey Jones Stephen & Linda Strang Surjit Dhadwar Sylvia Zylla Tanja Epners Teddy Dakin Tim Chapman Tom Gies Tom Siba Tracey Ledlin Wendy Tidd

And the many dedicated volunteers, board members, staff, families, businesses and community members who generously donate their time, share prizes for our silent auctions and support our in-house fundraisers.

We thank you for your continued support!

April 2013 - Sept 2014