



COASTGUARD EASTERN REGION INCORPORATED

ANNUAL REPORT

2014



Gallagher Rescue (Waihi Beach) and Endeavour (Whitianga)

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A word from the Chairman

Stephen Clews

Reflecting a general trend of declining numbers over the last 7 years, the last twelve months has seen a continuing reduction in the number of emergency callouts across the Region. Units in the Eastern Region responded to 86 Category 1 & 2 incidents (down from 122 in the previous 12 months). In total Eastern Region Units received a total of 526 calls for assistance and helped 1180 people.



Membership numbers in many of our Units remains static or are declining despite the efforts of most Units to grow membership. The Eastern Region Board strongly believes that growing membership is essential for the long term health of the whole organisation. Proposals around integrated membership are in the process of being released to units and deserve your careful consideration.

In his report to you last year your Regional Manager reflected on his observations that across the Region, he saw a shortage of well trained, and motivated volunteers across all functions. Regrettably little seems to have changed in the last 12 months. With very few exceptions volunteer hours are down across the Region and a number of units are struggling to provide services. That is not to say that the volunteers that we have are working any less – I fear that the answer lies in the fact that in many cases fewer volunteers are working harder.

The seemingly never ending increase in administrative workload continues to be the biggest single issue for most Units. The challenge for Coastguard will be to somehow reduce the workload on our volunteers without compromising the drive toward improving performance and safety.

Despite the challenges that we face the Eastern Region continues to take significant steps forward. Our regional focus groups are now gaining real traction. The SAR focus group and the Training and Development focus group in particular have been very active. Our Marine Communications focus group was pleased to see the work that it began picked up by CNZ and expanded into the development of a draft national marine communications strategy.

A highlight of the year was the Regional Conference held at Rotorua which provided a great opportunity for members to come together and share ideas and help us strengthen and grow Coastguard as an organisation.

2014 has seen the development of the Marine Communication Centre at Mt Maunganui. Two full time duty officers supervise the operation of the centre and its small and growing pool of fifteen volunteer radio operators. Our close working relationship with Coastguard Northern Region continues with CNR lending equipment which has allowed the Mt Maunganui centre to become operational while funding is found. CNR continues to provide after-hours marine communications coverage enabling CER to offer a 24/7 marine VHF service.

In keeping with the spirit of regional cooperation, communications trials with Units in the Southern and Central regions will begin later this year with the ultimate aim that units in those Regions can link through either of the CNR or CER Marine Communication Centres to provide 24/7 marine VHF coverage for their members.

The new CRV training matrix and the way we deliver training will be a focus in the coming months. So too will be the development and delivery of better training for our Radio Operators, Duty Officers and Incident Management Teams and the development of associated SOP's.

The efforts of our Regional staff must be acknowledged. An enormous amount of work has been put in by your Regional manager and Operations manager over the last 12 months, both in guiding the operations of the Region but also in developing and supporting initiatives at national level. The departure of Peter Healy to Coastguard New Zealand will be a real loss to the Region. Peter brought to the Region skills and experiences that proved to be extremely valuable and he very quickly became popular and well regarded. The search for a new Operations Manager has commenced and it is hoped that the position will be filled shortly. The transition of Murray Whitehead into a full time Unit Support role is a tangible recognition of the importance that the Region places on providing support at the coal face.

None of the achievements of the last 12 months would have been possible without the commitment of our staff, Board, unit volunteers, and the support of their families. I thank you all.

Board Members 2013– 2014



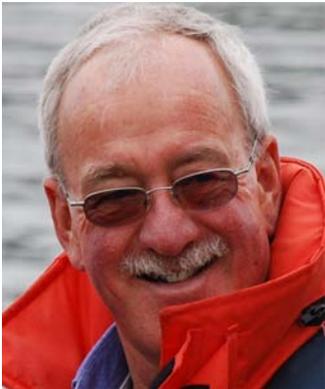
Stephen Clews (Chairman)



Henry van Tuel



Don Young



Peter Shepherd



George Williams

The year that was...

Graeme Hull – Regional Manager

This year has seen further strides made in the Eastern Region. A new training matrix for Coastguard Rescue Vessel (CRV) crew as been implemented with the syllabus, delivery methods and certification all being overhauled. The Radio Operators training matrix is also undergoing a review. The Eastern Region Training and Development Focus Group has made a significant contribution with oversight from Peter Healy. Peter's move to national Health & Safety MOSS Manager will leave some pretty big shoes to fill. A replacement will hopefully be found before the summer season.



This year, Coastguard New Zealand (CNZ) developed a draft Marine Communications Strategy, largely initiated by the Eastern Region. Subsequently, the Eastern Region has taken the next important step in developing marine communications in the region. Funding has been secured to develop three radio operator consoles which will all be operational before the busy season. The financial contribution from TECT, BayTrust, NZCT and the Lottery Grants Board is gratefully acknowledged.

The Eastern Region has recently employed three Duty Officers in the Communications Centre at Mt. Maunganui and now has a pool of about fifteen volunteer radio operators. This is a significant development for the Region which until now has relied solely on volunteer Unit radio operators. At this point, I would like to thank and acknowledge the Whakatane Volunteer Coastguard for the role it has played in developing marine communications over the past five years. A special thank you goes to Mal Evetts and Bevan Schwass for their contribution.

Health & Safety is a key area that will need more focus in the coming year. Coastguard Eastern Region has led the way with the first self-audit of Unit standard operating procedures (SOPs). Once the new national Health & Safety Manager has his feet under the desk, I am certain that there will be a considerable amount of work go into preparing for the new legislation which starts to come into effect next year.

Finally after three years in this role, I look back on the significant progress that we have all achieved. The Region looks nothing like it did in 2011 when I started. We have restructured the board and the way we elect our board members. We have separated their governance role from that of operations. Five focus groups have replaced a single Operations Committee (OPSCOM) and the benefits of having smaller groups of subject matter experts is paying dividends. We now have a regional communications centre that will play an increasingly important role as Coastguard develops a national communications network. As I look forward to the next three years, it is inevitable that further changes to Regions will necessary. To facilitate this, I have agreed with the board that I will be stepping aside to allow them to consider what skills are required going forward. The exact date will be advised closer to the time. I would personally like to thank the board and all those volunteers who have made my time with Coastguard as rewarding as it has been. The future will not be without its challenges but with a focus on the people that need our help, I am sure Coastguard will continue to move forward.

Our People – Obituaries

Corb Whitton

Gordon (Gordy) Webby

Dianne Coffey

Chris Rawlings

Opotiki

Maketu

Waihi Beach

Hawkes Bay

John Poulter

Graham Douglas

David Harrap

Waihi Beach

Rotorua

Hawkes Bay

Our Communities - Sponsors and Supporters

Saving lives at sea starts on the land

Our reputation for saving lives at sea is what makes people and businesses all over the country want to help. Without the support of our many sponsors, supporter and donors, we simply couldn't do as much as we do. Coastguard Eastern Region wishes to sincerely thank the following:

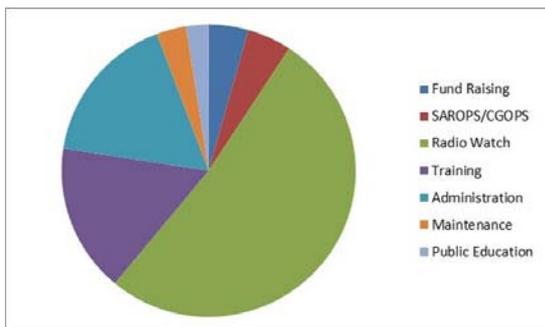
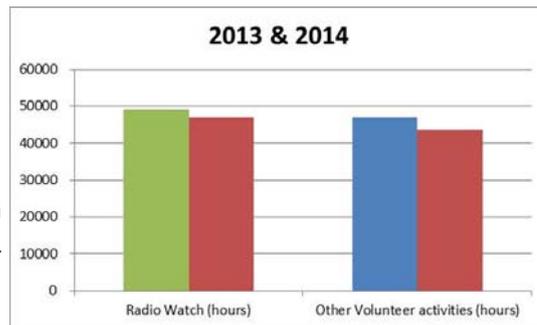


We look forward to your on-going support in the future.

Annual Statistics

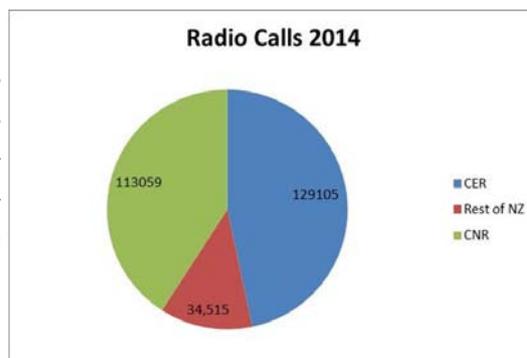
Coastguard Eastern Region Activity

Once again, a significant amount of volunteer time in the Eastern Region was spent providing Marine Communications services to the public.



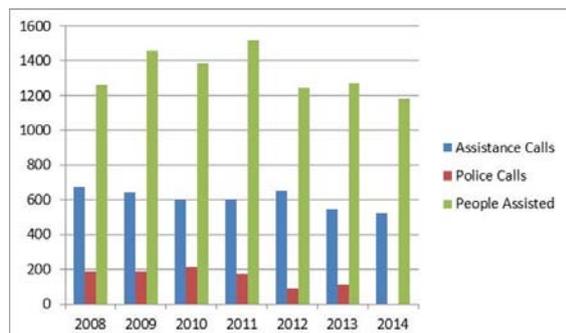
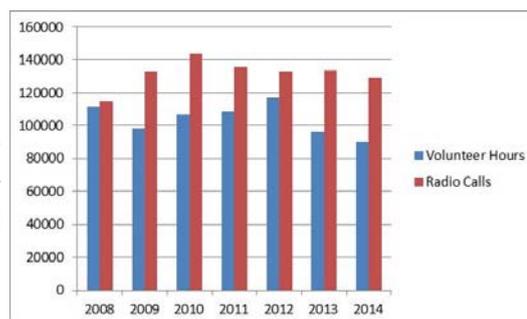
Interestingly, Units in the Eastern Region are spending marginally more time monitoring and responding to VHF calls than all other volunteer activities combined. There should be no doubt, that Marine communications is a significant part of what Coastguard does.

This year, the number of marine VHF calls taken was marginally down on 2013. Again, the number of calls recorded in the Eastern Region exceeded the total number of calls taken by the Marine Rescue Centre in Auckland and all the Northern Region Units combined for the same period.



Trends:

Total volunteer hours have reduced this year to a seven year low. It mirrors the national trend of fewer CG Ops being undertaken by Units. It is also reflected in a reduction in the number of hours spent on administration and maintenance.

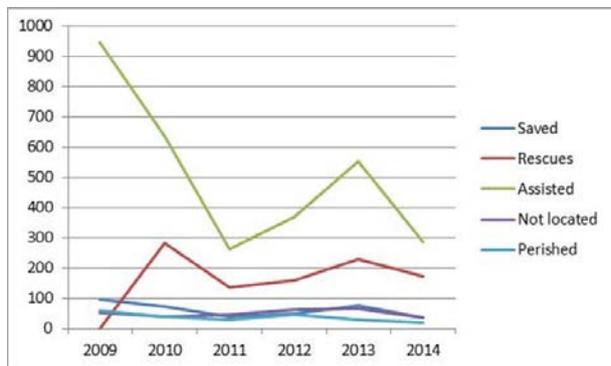


Police calls are no longer recorded in the national statistics. However, the total number of calls for assistance is at a seven year low. Overall the actual number of people being assisted is down on again on previous years.

Annual Statistics

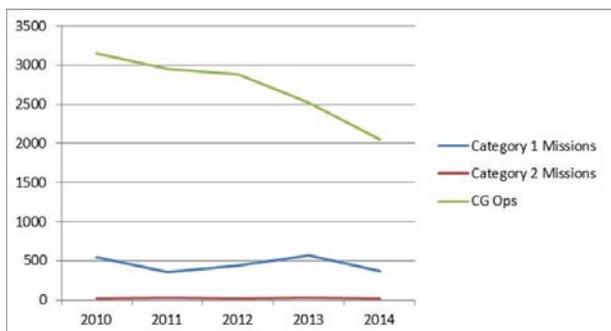
National Activity

Coastguards mission is “Saving lives at Sea”. Thankfully, this year has seen a further reduction in the number of people who perished. Twenty (20) people lost their lives in the year to June 30 2014, down from thirty one (31) in the previous twelve months.



The overall number of rescues has also decreased. Thirty six (36) people were saved from certain death down from seventy six (76) last year and fifty (50) the year before. These people would not have come home to their loved ones had it not been for our volunteers.

Nationally, there was a decrease in the number of Category 1 & 2 incidents this year. The biggest decrease was in the number of Category 1 missions. Less urgent Coastguard Ops have continued to steadily decline over the past five years.



Despite a gradual reduction in the total number of Coastguard missions being undertaken, the number of people being assisted nationally has only decreased slightly on last year and is still above the 2012 level. This suggests that when there is an urgent incident, more people are typically involved.

Definitions:

Saved = where if SAR agencies had not intervened life would definitely have been lost.

Rescued = where SAR agencies locate and rescue a person at risk and return them to a safe location.

Assisted = Where SAR agencies aid a person at low risk but who if left would be at risk.

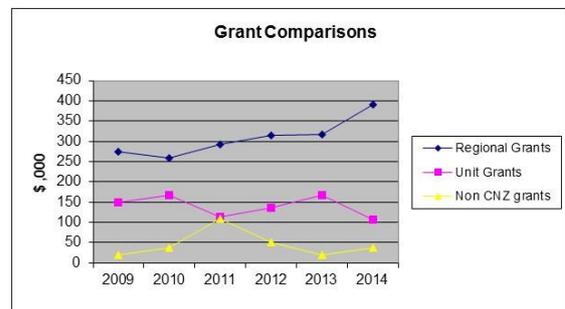
Perished = Where SAR agencies respond to an incident and locate a person who has perished.

Not located = Where SAR agencies are unable to locate the person at risk

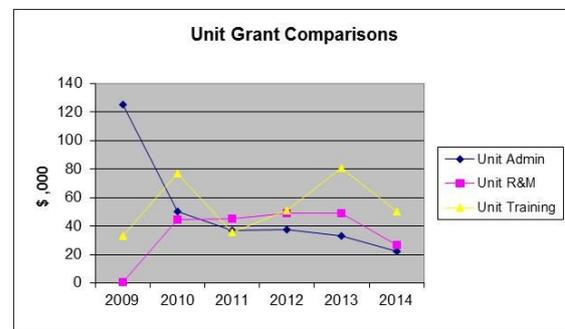
Financials at a glance...

Income

The SLA (Service Level Agreement) between Coastguard NZ and the Government helps ensure a consistency of response to Category 1 and 2 incidents. Coastguard NZ applies annually on behalf of Coastguard Eastern Region for funds to specifically cover the Regions running costs. Coastguard NZ also applied to the Lotteries Grant Board (LGB) on behalf of the Region for specific expenditure items. Funds provided by LGB must be used in the year they are granted and must only be used only in the areas specifically allocated. There is little or no discretion for Coastguard to reallocate funds into other areas.



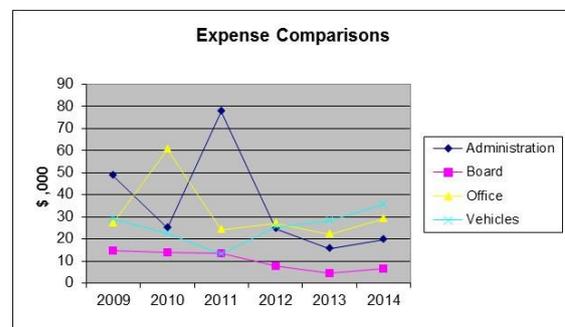
Regional LGB and SLA grants received through CNZ have increased in 2014 to cover the growing level of services provided by the Region to Units. In particular, the marine communications network has received extra funding and the region has provided additional Unit support for capability studies and development of MOSS manuals.



In contrast, the level of grants received for distribution to Units has decreased to around 2011 levels. The total level of funding received through Coastguard NZ has remained largely unchanged in 2014.

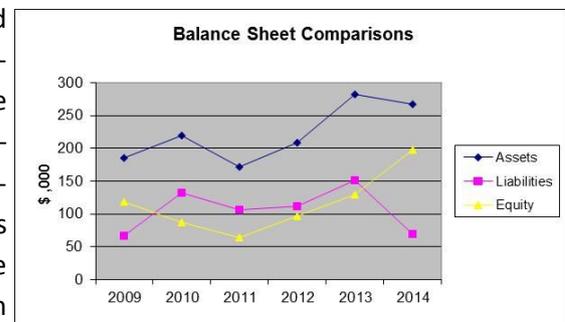
Expenditure

The level of funding requested by Units for training volunteers decreased significantly in 2014 to around the five year average. However, with changes to the training matrix and method of delivery, this is expected to almost double again next year.



Grant distributions to Units for Unit Administration and R&M has also decreased since the introduction of “needs-based” funding applications for Units.

Most Regional operating expenses have increased marginally in 2014. CER board related expenses increased due to holding board meetings around the region, but are still well below 2009-2010 levels. Vehicle expenses have increased largely due to management spending more face to face time with Units plus extra travel costs for the Unit Support Officer. Office related expenses have increase due to increases in electricity while administration costs have increased largely due to higher insurance and telephone charges.



Overall, the region has managed to improve its Balance Sheet but working capital still remains below the twelve months operating expense level set by the board.

Coastguard Eastern Region Incorporated
Annual Report
For the Year Ended 30th June 2014

COASTGUARD EASTERN REGION INCORPORATED

Annual Report for the Year Ended 30 June 2014

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Coastguard Eastern Region Incorporated

Directory

As at 30th June 2014

Incorporation Number 1331201

Board Members
Stephen Clews (Chair)
Henry van Tuel
Peter Shepherd
George Williams
Don Young

Management
Graeme Hull (Regional Manager, Appointed 4 July 2011)
Peter Healy (Operations Manager, Appointed April 2012)

Auditors
BDO Tauranga
The Hub, Level 1
525 Cameron Road
Tauranga

Bankers
Westpac
Tauranga

Solicitors
Cooney Lees & Morgan
PO Box 143
Tauranga



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Coastguard Eastern Region Incorporated
Statement of Financial Performance
For the Year ended 30th June 2014

	Note	2014 \$	2013 \$
REVENUE			
Dividends Received		438	413
Grants - Coastguard New Zealand	9	489,913	485,877
Interest Received		1,929	851
Specific Purpose Grants	10	43,881	19,959
Sundry Income		<u>16,506</u>	-
Total Income		552,667	507,100
LESS EXPENSES			
Bank Charges		162	152
Interest HP		797	1,210
Professional Fees		1,818	-
ACC Levies		819	621
Audit Fees		6,151	5,543
Advertising		5,656	109
AGM & Awards Night		1,556	1,850
Training Expenses	11	58,147	49,000
Marine Communications		-	20,259
Computer Expenses		198	502
Equipment Purchases - Low Cost		1,072	-
Expenditure - Specific Purpose Grants	10	43,881	13,703
Grants for Units	12	47,465	118,874
Insurance		1,317	1,348
Light Power & Heating		1,637	1,441
Office Relocation Costs		1,544	-
Meetings, AGM Costs & Conference Expenses		20,983	4,869
Motor Vehicle Expenses		34,771	26,904
Printing, Stamps & Stationery		4,353	2,747
Rents		13,371	13,384
Repairs & Maintenance		1,513	641
Member assistance reimbursements		4,344	-
Staff Expenses		1,019	377
Subscriptions		1,400	1,053
Telephone, Tolls & Internet		5,275	3,283
Travel & Accommodation - Staff		7,712	9,190
Wages, Salaries & Contractors		<u>218,954</u>	189,535
		485,912	466,595
CASH SURPLUS		66,755	40,505
Less Depreciation			
Depreciation		3,179	7,380
Depreciation Recovered		<u>(3,518)</u>	-
Net Depreciation Adjustment		(339)	7,380
NET SURPLUS/(DEFICIT)		<u>\$67,094</u>	<u>\$33,125</u>



Coastguard Eastern Region Incorporated

Statement of Movements in Equity
For the Year ended 30th June 2014

	2014 \$	2013 \$
EQUITY AT START OF PERIOD	130,176	97,052
SURPLUS & REVALUATIONS		
Net Surplus/(Deficit)	<u>67,094</u>	<u>33,125</u>
Total recognised revenues & expenses	67,094	33,125
EQUITY AT END OF PERIOD	<u><u>\$197,270</u></u>	<u><u>\$130,176</u></u>



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Coastguard Eastern Region Incorporated
Statement of Financial Position
As at 30th June 2014

	Note	2014 \$	2013 \$
CURRENT ASSETS			
Westpac - Cheque Account 00		56,788	83,237
Westpac - Savings Account 90		49,841	11,617
Westpac - Training Account 02		1,949	-
GST Refund Due	1(e)	6,177	7,893
Receivables - Coastguard New Zealand		135,707	165,044
Total Current Assets		250,462	267,792
NON-CURRENT ASSETS			
Fixed Assets		16,865	13,793
TOTAL ASSETS		267,327	281,585
LESS			
CURRENT LIABILITIES			
Unspent Grants for Distribution to Units		-	2,090
Accounts Payable		19,945	64,449
Unpaid Expense Claims		1,355	2,688
Accruals - Expenses		28,756	23,879
CNZ/OPAC Rescue		-	7,000
Bay Trust		20,000	20,000
NZ Community Trust		-	16,881
Hire Purchase Current Portion		-	14,009
Total Current Liabilities		70,056	150,996
NON-CURRENT LIABILITIES			
Nissan Finance HP		-	14,421
Less: Current Portion		-	(14,009)
Total Non-Current Liabilities		-	413
TOTAL LIABILITIES		70,056	151,408
NET ASSETS		\$197,270	\$130,176
Represented by;			
EQUITY			
Retained Earnings		197,270	130,176
TOTAL EQUITY		\$197,270	\$130,176

For and on behalf of the Board ;

Chairperson

Board Member

Date

[Signature]
 8/8/2014

[Signature]



Coastguard Eastern Region Incorporated

Notes to the Financial Statements For the Year ended 30th June 2014

1. STATEMENT OF ACCOUNTING POLICIES

The financial statements presented here are for the entity Coastguard Eastern Region Incorporated (CER), a registered incorporated society under the Incorporated Societies Act 1908. These Financial Statements have been prepared in accordance with the Incorporated Societies Act 1908 and generally accepted accounting practice in New Zealand.

Coastguard Eastern Region is an affiliate of Royal New Zealand Coastguard and provides support for Coastguard units encompassing Coromandel, Bay of Plenty, East Coast and Central North Island Lakes. Coastguard Eastern Region Co-ordinates Maritime search and rescue services for the Central North Island Eastern Coast through 17 Coastguard Units.

The accounting principles recognised as appropriate for the measurement and reporting of earnings and financial position on an historical cost basis have been used, with the exception of certain items for which specific accounting policies have been identified.

(a) Changes in Accounting Policies

There have been no changes in accounting policies. All policies have been applied on bases consistent with those used in previous years.

(b) Differential Reporting

CER is a qualifying entity in that it qualifies for Differential Reporting as it is not large as defined under the Framework for differential reporting.

All differential reporting exemptions have been applied.

(c) Fixed Assets & Depreciation

All fixed assets are recorded at cost less accumulated depreciation. Depreciation is charged at the following rates:

Motor Vehicles	30% DV
Office Equipment	19.2% - 67% DV
Furniture & Fittings	10% DV
Communications Equipment	25% - 50% DV

(d) Grants and Donations

Grant and Donation income is recognised as income when it becomes receivable unless CER has a liability to repay the grant if the requirements of the grant or donation are not fulfilled. A liability is recognised to the extent that such conditions are unfulfilled at the end of the reporting period.

(e) Goods & Services Tax

These financial statements have been prepared on a GST exclusive basis. Coastguard New Zealand have received a directive from Inland Revenue whereby GST on Grants paid to Regions are paid at source. Accounts Payable is stated inclusive of GST.

(f) Income Tax

No provision for Income Tax has been made as the CER has an exemption for tax under section CW 46 of the Income Tax Act.



Coastguard Eastern Region Incorporated

Notes to the Financial Statements For the Year ended 30th June 2014

(g) **Leased Assets**

Land and buildings and motor vehicles are leased by Coastguard Eastern Region Incorporated.

Operating Leases

Operating leases are those which all the risks and benefits are substantially retained by the lessor. Operating lease payments are expensed in the periods the amounts are payable.

(h) **Receivables**

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

2. **AUDIT**

These financial statements have been subject to audit, please refer to Independent Auditor's Report.

3. **CONTINGENT LIABILITIES**

The Board is in negotiations with the Regional Manager regarding a remuneration review which dates back to 1 July 2013. The minimum amount that Coastguard Eastern Region Incorporated are obligated to pay has been accrued in the accounts to 30 June 2014. A contingency has been recognised as any additional amounts are unable to be estimated. This amount is not expected to significantly affect the financial position of Coastguard Eastern Region.

4. **RELATED PARTIES**

Jane Hunter is the partner of Graeme Hull. As a contractor (Terramax Limited), she provides administration services to Coastguard Eastern Region Incorporated. The Chairperson, Stephen Clews provides tutoring services to Coastguard Eastern Region Incorporated on the basis that reasonable expenses incurred are reimbursed. All payments are on arms length basis and the conflict of interest has been documented with the board.

5. **SECURITIES AND GUARANTEES**

There was no overdraft as at balance date nor was any facility arranged.

6. **EQUITY**

	2014	2013
	\$	\$
Equity at Start of Period	130,176	97,052
Surplus and Revaluations	<u>67,094</u>	<u>33,125</u>
Equity at End of Period	<u>197,270</u>	<u>130,177</u>



Coastguard Eastern Region Incorporated
Notes to the Financial Statements
For the Year ended 30th June 2014

7. FIXED ASSETS

Fixed Assets are classified as follows:

	2014 \$	2013 \$
Motor Vehicles		
Cost	-	35,198
Accumulated Depreciation	-	25,237
Net Book Value	-	9,960
Office Furniture and Equipment		
Cost	28,788	20,969
Accumulated Depreciation	20,309	17,539
Net Book Value	8,479	3,430
Furniture & Fittings		
Cost	5,562	510
Accumulated Depreciation	238	107
Net Book Value	5,324	403
Radio Equipment		
Cost	3,340	-
Accumulated Depreciation	278	-
Net Book Value	3,061	-
Total - Net Book Value	<u>16,865</u>	<u>13,793</u>

8. OPERATING LEASE COMMITMENTS

Current Portion - Rent	12,500	12,500
Current Portion - Vehicle (Regional Manager)	-	8,927
	<u>\$12,500</u>	<u>\$21,427</u>

9. GRANTS - COASTGUARD NEW ZEALAND

Grants for Units		
Unit Admin Grant - LGB	22,090	32,871
Unit R&M Grant - LGB	2,519	49,000
Unit Training - LGB	15,428	86,003
Unit R&M Grant - SLA	24,501	-
Unit Training - SLA	34,574	-
Total Grants for Distribution to Units	99,113	167,874
Grants for the Region		
Regional Admin- LGB	201,735	170,000
Regional Admin- SLA	189,065	148,003
Total Grants for the Region	390,800	318,003
Total Grants - Coastguard New Zealand	<u>489,913</u>	<u>485,877</u>



Coastguard Eastern Region Incorporated

Notes to the Financial Statements For the Year ended 30th June 2014

10. SPECIFIC PURPOSE GRANTS

	2014 \$	2013 \$
Income		
NZ Community Trust	16,881	6,619
Bay Trust	20,000	-
Tauranga Energy Consumer Trust	-	13,340
OPAC Rescue	<u>7,000</u>	<u>-</u>
	43,881	19,959
Less: Expenditure		
Other Equipment, Accessories & Support	7,000	13,340
Sundry	-	363
Marine Communications	<u>36,881</u>	<u>-</u>
	43,881	13,703
Surplus/(Deficit) from Specific Purpose Grants	<u>-</u>	<u>6,256</u>

Specific Grants from sources other than Coastguard NZ have been received in the 2014 Financial Year for the following purposes:

NZCT - Coastguard Eastern Region Incorporated received \$23,500 in 2013 for expenditure on Marine Communication resources/services. As at 30 June 2014 all \$23,500 had been spent on the project (2013: \$6,619).

BAY TRUST - Coastguard Eastern Region Incorporated received \$20,000 in 2013 for expenditure on Nightwatch Operator Costs. All of this \$20,000 was spent in 2014. An additional \$20,000 was received in 2014 for Nightwatch Operator Costs and of this amount, there has been nil expenditure as at 30 June 2014.

11. TRAINING PAYMENTS

Training Expenses	<u>58,147</u>	<u>49,000</u>
Total Training Payments	<u>58,147</u>	<u>49,000</u>

12. GRANTS TO UNITS

Grants Paid to Units during Year	<u>47,465</u>	<u>118,874</u>
	<u>47,465</u>	<u>118,874</u>
Total Grants to Units	<u>47,465</u>	<u>118,874</u>





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New Zealand

INDEPENDENT AUDITOR'S REPORT
To the Members of Coastguard Eastern Region Incorporated

Report on the Financial Statements

We have audited the financial statements of Coastguard Eastern Region Incorporated on pages 2 to 8 which comprise the statement of financial position as at 30 June 2014, and the statement of movements in equity, and statement of financial performance for the year then ended, and a summary of significant accounting policies and other explanatory information.

This report is made solely to the Members as a body, in accordance with the Incorporated Society Act 1908 and the Constitution of Coastguard Eastern Region Incorporated. Our audit has been undertaken so that we might state to the Members those matters we are required to state to them in an 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 Members as a body, for our audit work, for this report, or for the opinions we have formed.

Responsibility of the Board for the Financial Statements

The Board is responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting practice in New Zealand and for such internal control as the Board determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (New Zealand). Those standards require that we 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, as well as evaluating the overall presentation of the financial statements.

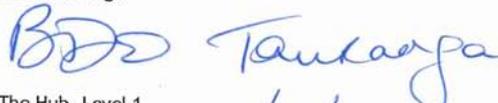
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In addition to audit services, our firm provides other services in the form of complying accounts from client information. We have no other relationship with or interests in the Coastguard Eastern Region Incorporated.

Opinion

In our opinion, the financial statements on pages 2 to 8 present fairly, in all material respects, the financial position of Coastguard Eastern Region Incorporated as at 30 June 2014 and its financial performance for the year then ended in accordance with generally accepted accounting practice in New Zealand.

BDO Tauranga



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8/8/14

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