

STATEMENT OF ACCOUNTS

Antrim and Newtownabbey Statutory Transition Committee

For the period ended 31st March 2014

Comprising Council Areas:
Antrim Borough Council
Newtownabbey Borough Council



Antrim and Newtownabbey Statutory Transition Committee – Statement of Accounts for the period ended 31st March 2014

Contents

Explanatory Foreword	3
Statement of the Statutory Transition Committee's and the Chief Financial Officer's Responsibilities for the Statement of Accounts	5
Governance Statement	6
Certificate of the Chief Financial Officer	9
Council Approval of Statement of Accounts	9
Independent Auditor's Report to the Members of Antrim and Newtownabbey Statutory Transition Committee	10
Movement in Reserves Statement	12
Comprehensive Income and Expenditure Statement	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Financial Statements	16
Accounts Authorised for Issue Certificate	21

Antrim and Newtownabbey Statutory Transition Committee – Statement of Accounts for the period ended 31st March 2014

Explanatory Foreword

Introduction

The Antrim and Newtownabbey Statutory Transition Committee was formed pursuant to the powers conferred by the Local Government (Statutory Transition Committees) Regulations (Northern Ireland) 2013.

These Regulations required each new Council area to establish a Statutory Transition Committee and the Antrim and Newtownabbey Statutory Transition Committee was established on 25th July 2013 in accordance with this legislation.

The Antrim and Newtownabbey Statutory Committee is comprised of 16 Councillors, 8 from each of the two constituent Councils, namely:

- Antrim Borough Council
- Newtownabbey Borough Council

For the new council namely, Antrim and Newtownabbey District Council, the Statutory Transition Committee must:

- prepare a draft corporate and business plan;
- prepare a draft budget; and
- arrange the first meeting of the new Antrim and Newtownabbey District Council.

Financial Report

The Financial Statements for the period ended 31st March 2014 have been prepared in line with The Code of Practice on Local Authority Accounting in the United Kingdom 2013/14 (the Code) and the Department of the Environment (DOE) Accounts Direction, Circular LG 19/14. It is the purpose of this foreword to explain, in an easily understandable way, the financial facts in relation to the Statutory Transition Committee for this period. However, the financial statements follow approved accounting standards and are necessarily technical in parts.

The Financial Statements explain the Statutory Transition Committee's finances during the financial period ended 31st March 2014 and its financial position at the end of that period.

The following statements provide further information:

- The Movement in Reserves Statement, as set out on page 12 shows the movement in the year on the reserves held by the Statutory Transition Committee. The surplus or (deficit) on the provision of services line shows the true economic cost of providing the Statutory Transition Committee's services.
- The Comprehensive Income and Expenditure Statement, as set out on page 13, shows the income earned and the expenditure incurred during the period by the Statutory Transition Committee in accordance with generally accepted accounting practices. This

Antrim and Newtownabbey Statutory Transition Committee – Statement of Accounts for the period ended 31st March 2014

includes details of funding received from Government bodies and participating Councils, together with details of administrative expenditure incurred by the Statutory Transition Committee.

- The Balance Sheet, as set out on page 14, shows the value as at the Balance Sheet date of the Statutory Transition Committee's assets and liabilities. The net assets of the Statutory Transition Committee (assets less liabilities) are matched by the reserves held by the Statutory Transition Committee.
- The Cash Flow Statement, as set out on page 15, shows the changes in cash and cash equivalents of the Statutory Transition Committee during the reporting period. The statement shows how the Statutory Transition Committee generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities.

For the period ended 31st March 2014 the Statutory Transition Committee accounted for grant income of £81,619, Council contributions of £54,436 and incurred total costs of £136,055. The financial activities of the Statutory Transition Committee are wholly funded by Government Bodies and the participating Councils, therefore resulting in a £nil surplus/deficit for the period.

Legislative Context for Preparation and Audit of the Financial Statements

Section 15(8)(a) of the Local Government (Miscellaneous Provisions) Act (NI) 2010 provides that a Statutory Transition Committee is a local government body for the purposes of Part 2 of the Local Government (NI) Order 2005. The Local Government (Northern Ireland) Order 2005, Article 3, provides that:

The accounts of every local authority government body shall be:

- a) made up to the end of each financial year; and
- b) audited in accordance with Part 2 by a local government auditor designated by the Department, after consultation with the Comptroller and Auditor General for Northern Ireland.

Article 24 of the Local Government (Northern Ireland) Order 2005 provides that the Department may issue regulations as to accounts and audit. In this regard the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 were made on 7 March 2006.

The Accounts Direction, issued by the Department of the Environment under Regulation 4 of the Local Government (Accounts and Audit) Regulations 2006 requires the Statutory Transition Committee to prepare accounts. These Financial Statements cover the period from 25th July 2013 to 31st March 2014 and have been prepared in compliance with the Direction.

Antrim and Newtownabbey Statutory Transition Committee – Statement of Accounts for the period ended 31st March 2014

Statement of the Statutory Transition Committee's and the Chief Financial Officer's Responsibilities for the Statement of Accounts

The Statutory Transition Committee's Responsibilities

Under Section 1 of the Local Government Finance Act (Northern Ireland) 2011 a Council shall make arrangements for the proper administration of its financial affairs. A council shall designate an officer of the council as its Chief Financial Officer (CFO). Arrangements made by a council for the proper administration of its financial affairs shall be carried out under the supervision of its Chief Financial Officer.

Under Regulation 5 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 the Antrim and Newtownabbey District Council is required by resolution to approve these accounts.

These accounts were approved by Antrim and Newtownabbey District Council on 26th June 2014.

The Chief Financial Officer's Responsibilities

Under Regulation 4(1) of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006, the Chief Financial Officer is responsible for the preparation of the Statutory Transition Committee's Statement of Accounts in the form directed by the Department of the Environment.

The accounts must give a true and fair view of the income and expenditure for the financial period and the financial position as at the end of the financial period.

In preparing this Statement of Accounts, the Chief Financial Officer is required to:-

- observe the Accounts Direction issued by the Department of the Environment;
- follow relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis; and
- make judgements and estimates that are reasonable and prudent.

The Chief Financial Officer is also required to:-

- keep proper accounting records that are up-to-date; and
- take reasonable steps for the prevention and detection of fraud and other irregularities.

Antrim and Newtownabbey Statutory Transition Committee – Statement of Accounts for the period ended 31st March 2014

Governance Statement

Introduction

According to the Regulations, the primary role of the Statutory Transition Committee was to undertake preparatory duties to inform the key decisions of the new incoming Council following local government elections in May 2014.

The Statutory Transition Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Statutory Transition Committee also has a duty under Local Government (Best Value) Act (NI) 2002 to make arrangements for continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Statutory Transition Committee is responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The Statutory Transition Committee is required to prepare an Annual Governance Statement, which is consistent with the principles of the CIPFA/SOLACE Framework: Delivering Good Governance in Local Government. This statement explains how the Statutory Transition Committee meets the requirements of Regulation 2A of the Local Government Accounts and Audit (Amendment) Regulations (Northern Ireland 2006) in relation to the publication of a statement on internal control.

The Purpose of the Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the Statutory Transition Committee is directed and controlled and the activities through which the Statutory Transition Committee accounts to and engages with the community. It enables the Statutory Transition Committee to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate cost-effective services.

The governance framework has been in place for the financial period ended 31st March 2014 and up to the date of approval of the Financial Statements.

The Governance Framework

This section provides a summary of the key elements of the systems and processes that comprise the Statutory Transition Committee's governance arrangements. As noted on page 5, the governance arrangements for the Statutory Transition Committee are supported by the overall governance framework set by Newtownabbey Borough Council, in its role as Lead Council.

Antrim and Newtownabbey Statutory Transition Committee – Statement of Accounts for the period ended 31st March 2014

The Chief Executive for the Lead Council has responsibility for maintaining a system of sound internal controls and risk management processes to support the Statutory Transition Committee in the achievement of its objectives, and for reviewing their effectiveness. The systems of controls are based on a continual process designed to identify the principal risks to the achievement of the project objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically.

A copy of the full Governance Statement for Newtownabbey Borough Council is published in its own Financial Statements for the year ended 31st March 2014.

Overall control of the governance framework and system of internal controls is the responsibility of the Statutory Transition Committee.

Review of Effectiveness

The Statutory Transition Committee has responsibility for conducting a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness was informed by the work of the Statutory Transition Committee's Officers, who have responsibility for supporting the Committee in the development and maintenance of the governance environment and also by recommendations made by auditors from the Department, the Audit Authority and other external auditors.

Overall control of the governance framework and system of internal controls is the responsibility of the Statutory Transition Committee. Regular meetings, policy documents and periodic progress reports enabled the Statutory Transition Committee to examine and evaluate the progress made and address issues affecting the implementation of the Statutory Transition Committee Plan.

The Chief Executive for the new Council has responsibility for the preparation of this Annual Governance Statement and has considered the governance framework and system of internal controls in place. This review has been undertaken taking account of Guidance on the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 and the Local Government (Accounts and Audit) (Amendment) Regulations (Northern Ireland) 2006 issued by the Department of the Environment in February 2008.

The Chief Executive of Newtownabbey Borough Council leads the Council's Senior Management Team to collectively have involvement in and oversight of the processes involved in maintaining and reviewing the effectiveness of the governance framework, this includes the delivery of the Council's responsibilities as Lead Council for the Statutory Transition Committee. Progress on the implementation of the Statutory Transition Committee Plan and issues arising are reviewed and reported to the Councillors by way of Council reports.

In producing this statement, full regard has been made to Newtownabbey Borough Council's Corporate Risk Register and to Statements of Assurance provided by each Director to the Chief Executive for the period ended 31st March 2014.

Antrim and Newtownabbey Statutory Transition Committee – Statement of Accounts for the period ended 31st March 2014

The Lead Council undertook an annual review of the effectiveness of Internal Audit and a review of the effectiveness of the system of internal control. These reports prove satisfactory.

The Chief Executive for the Lead Council has advised the Statutory Transition Committee of the results and implications of the review of the effectiveness of the governance framework.

Significant Governance Issues

There were no significant governance issues noted .

Signature


.....
Jacquie Dixon

Chief Financial Officer


.....
Councillor Mandy Girvan

**Presiding Councillor of Antrim
& Newtownabbey District Council**

Date

27 October 2014

Date 27 October 2014

Antrim and Newtownabbey Statutory Transition Committee – Statement of Accounts for the period ended 31st March 2014

Certificate of the Chief Financial Officer

I certify that :-

- a) The Statement of Accounts for the financial period ended 31st March 2014 on pages 12 to 20 has been prepared in the form directed by the Department of the Environment and under the accounting policies set out on page 16.
- b) In my opinion the Statement of Accounts give a true and fair view of the income and expenditure and cash flows for the financial period and the financial position as at the end of the financial period.

Signature

..........
Jacqui Dixon

Chief Financial Officer

Date

27 October 2014

Council approval of Statement of Accounts

These accounts were approved by resolution of Antrim and Newtownabbey District Council on 26th June 2014 and have been subject to the amendments set out on page 21.

Signature

..........
Councillor Mandy Girvan

Presiding Councillor of Antrim & Newtownabbey District Council

Date

27 October 2014

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ANTRIM AND NEWTOWNABBEY STATUTORY TRANSITION COMMITTEE

I have audited the financial statements of Antrim and Newtownabbey Statutory Transition Committee for the period ended 31 March 2014 under the Local Government (Northern Ireland) Order 2005. The financial statements comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Balance Sheet, Cash Flow Statement and the related notes. The financial statements have been prepared under the accounting policies set out within them.

This report is made solely to the Members of Antrim and Newtownabbey Statutory Transition Committee in accordance with the Local Government (Northern Ireland) Order 2005 and for no other purpose, as specified in the Statement of Responsibilities.

Respective responsibilities of the Chief Financial Officer and the independent auditor

As explained more fully in the Statement of Antrim and Newtownabbey Statutory Transition Committee's and Chief Financial Officer's Responsibilities, the Chief Financial Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view of the income and expenditure and cash flows for the financial period and the financial position as at the end of the financial period. My responsibility is to audit the financial statements in accordance with the Local Government (Northern Ireland) Order 2005 and the Local Government Code of Audit Practice. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to Antrim and Newtownabbey Statutory Transition Committee's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by Antrim and Newtownabbey Statutory Transition Committee; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Statement of Accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view, in accordance with relevant legal and statutory requirements, of the financial position of Antrim and Newtownabbey Statutory Transition Committee as at 31 March 2014 and its income and expenditure for the period then ended; and
- the financial statements have been properly prepared in accordance with the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 and the Department of the Environment directions issued thereunder.

Opinion on other matters

In my opinion the information given in the Explanatory Foreword for the financial period ended 31 March 2014 is consistent with the financial statements.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- The Governance Statement:
 - does not comply with proper practices specified by the Department of the Environment; or
 - is misleading or inconsistent with other information I am aware of from my audit; or
- adequate accounting records have not been kept; or
- the Statement of Accounts is not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit.

Certificate

I certify that I have completed the audit of accounts of Antrim and Newtownabbey Statutory Transition Committee in accordance with the requirements of the Local Government (Northern Ireland) Order 2005 and the Local Government Code of Audit Practice.



Louise Mason

Local Government Auditor
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

28 October 2014

**Antrim and Newtownabbey Statutory Transition Committee – Statement of
Accounts for the period ended 31st March 2014**

Movement in Reserves Statement

	Total Usable Reserves	Total Unusable Reserves	Total Reserves
	£	£	£
At 25th July 2013	-	-	-
Movement in reserves during the year			
Surplus or deficit on provision of services	-	-	-
Other Comprehensive Income and Expenditure	-	-	-
Total Comprehensive Income and Expenditure	-	-	-
At 31st March 2014	-	-	-

**Antrim and Newtownabbey Statutory Transition Committee – Statement of
Accounts for the period ended 31st March 2014**

Comprehensive Income and Expenditure Statement

	Notes	2013/14 £
Income		
Participating Councils	3	54,436
Government Grant	4	81,619
Total Income		<u>136,055</u>
Expenditure		
Staff Costs	5	68,930
Running Costs		26,848
Capacity Building		36,777
Election Expenditure		-
Audit Fee	6	3,500
Other Expenses		-
Total Expenditure		<u>136,055</u>
Surplus / (Deficit) on the provision of Services		<u>-</u>
Other Comprehensive Income and Expenditure		-
Total Comprehensive Income and Expenditure		<u>-</u>

**Antrim and Newtownabbey Statutory Transition Committee – Statement of
Accounts for the period ended 31st March 2014**

Balance Sheet

	Notes	31 March 2014
		£
Short Term Debtors	7	84,930
Cash and Cash Equivalents	8	(58,664)
Current Assets		<hr/> 26,266
Short Term Creditors	9	26,266
Current Liabilities		<hr/> 26,266
Net Assets		<hr/> -
Usable Reserves		-
Unusable Reserves		-
Net Worth		<hr/> -

**Antrim and Newtownabbey Statutory Transition Committee – Statement of
Accounts for the period ended 31st March 2014**

Cash Flow Statement

	Notes	2013/14
		£
Net (surplus) or deficit on the provision of services		-
Adjustments to surplus or deficit on the provision of services for noncash movements	8	(58,664)
Net Cash Flows from Operating Activities		<u>(58,664)</u>
Net Cash Flows from Investing Activities		-
Net Cash Flows from Financing Activities		-
Net increase / (decrease) in cash and cash equivalents		<u>(58,664)</u>
Cash and Cash Equivalents at the beginning of the reporting period		-
Cash and Cash Equivalents at the end of the reporting period		<u><u>(58,664)</u></u>

1 Accounting Policies

General Principles

The Financial Statements summarise the Statutory Transition Committee's transactions for the 2013/14 financial period and its position at the end of 31st March 2014. The Statutory Transition Committee is required to prepare Financial Statements in a form directed by the Department of the Environment in accordance with regulations 4 (1) and (2) in the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2013/14 and the Service Reporting Code of Practice 2013/14 supported by International Financial Reporting Standards (IFRS).

Accruals of Income and Expenditure

The Financial Statements have been prepared on an accruals basis. The accruals basis of accounting requires the non-cash effect of transactions to be reflected in the Financial Statements for the year in which those effects are experienced and not in the year in which the cash is actually received or paid. This ensures that provision has been made for known outstanding debtors and creditors at the year end, estimated amounts being used where actual figures are not available.

Government Grants and Contributions

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the Statutory Transition Committee when there is reasonable assurance that:

- the Statutory Transition Committee will comply with the conditions attached to the payments, and
- the grants or contributions will be received.

Amounts recognised as due are not credited to the Comprehensive Income and Expenditure Statement until conditions attaching to the grant or contribution have been satisfied.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors.

Value Added Tax

VAT is included within the accounts only to the extent that it is irrecoverable.

Antrim and Newtownabbey Statutory Transition Committee – Statement of Accounts for the period ended 31st March 2014

2 The Segmental Report

	DOE Funding £	Cluster Funding £	2013/14 Total £
Income from Participating Councils	-	54,436	54,436
Government Grants	81,619	-	81,619
Total Income	81,619	54,436	136,055
Staff Costs	45,455	23,475	68,930
Running Costs	-	26,848	26,848
Capacity Building	36,164	613	36,777
Election Expenditure	-	-	-
Audit Fee	-	3,500	3,500
Other Expenses	-	-	-
Total Comprehensive Income and Expenditure	81,619	54,436	136,055
	-	-	-

Antrim and Newtownabbey Statutory Transition Committee – Statement of Accounts for the period ended 31st March 2014

3	Income from Participating Councils	2013/14
		£
	Antrim Borough Council	27,218
	Newtownabbey Borough Council	27,218
		<u>54,436</u>
4	Government Grants	2013/14
		£
	Change Manager Funding	45,455
	Member/Staff Capacity Building	36,164
		<u>81,619</u>
5	Staff Costs	2013/14
		£
	Salaries	50,565
	National Insurance	4,166
	Pension Costs	9,871
	Agency Staff Costs	4,328
		<u>68,930</u>
		2013/14
		FTE
	Total Staff Numbers	2.3
		Actual
		Numbers
	Full-time numbers employed	2
	Part-time numbers employed	3
	Agency Staff numbers	1
		<u>6</u>
6	External Audit Fees	2013/14
		£
	External Audit Fees	3,500
	Other Fees	-
		<u>3,500</u>

Antrim and Newtownabbey Statutory Transition Committee – Statement of Accounts for the period ended 31st March 2014

7	Short Term Debtors	31 March 2014
		£
	Government Departments	57,712
	Councils	27,218
		84,930

The Statutory Transition Committee does not have a bank account. All financial transactions are administered by the Lead Council or the constituent Councils directly. £26,266 represents the amount due to the Lead Council as at 31st March 2014.

8	Cash Flow	2013/14
	Analysis of Adjustments to Surplus/Deficit on the Provision of Services	£
	(Increase) / decrease in debtors	(84,930)
	Increase / (decrease) in creditors	26,266
	Cash and Cash Equivalents	(58,664)

9	Short Term Creditors	31 March 2014
		£
	Receipts in Advance	-
	Accruals	26,266
	Other	-
		26,266

10 Related Party Transactions

A Related Party Transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged. Related Party Transactions exclude transactions with any other entity that is a related party solely because of its economic dependence on the Joint Committee or the Government of which it forms part.

A related party is one that has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. This includes cases where the related party entity and another entity are subject to common control but excludes providers of finance in the course of their normal business with the Joint Committee and Trade Unions in the course of their normal dealings with the Joint Committee.

In addition where the relationship with the Statutory Transition Committee and the entity is solely that of an Agency, these are not deemed to be Related Party Transactions.

Antrim and Newtownabbey Statutory Transition Committee – Statement of Accounts for the period ended 31st March 2014

Members of Statutory Transition Committee

During the year there were no transactions with a company, partnership, trust or entity which generated a related party transaction in which a member of Statutory Transition Committee had a controlling interest.

During the year the Statutory Transition Committee paid £NIL for services provided by a member of the close family of a member of the joint committee.

It may be noted that members' pecuniary interests, direct or indirect, which could conflict with those of the Statutory Transition Committee are open to inspection as required by Section 28 Local Government Act (Northern Ireland) 1972.

Other material related party transactions

Newtownabbey Borough Council has agreed to act as the Lead Council for the Statutory Transition Committee for Antrim and Newtownabbey District Council. To this end Newtownabbey Borough Council has accepted an offer of funding from Department of Environment totalling £80,455 to fund expenditure relating to Change Manager (staff costs) and Staff Capacity Building. During the year Newtownabbey Borough Council administered payments of £136,055, grant income of £81,619 from DOE and other income of £54,436. A net amount of £58,664 was owed by Statutory Transition Committee to the Lead Council as at 31 March 2014.

During the financial year 2013/14 Antrim Borough Council and Newtownabbey Borough Council, under The Local Government (Statutory Transition Committees) Regulations (Northern Ireland) 2013, provided the Statutory Transition Committee with accommodation, administrative staff and support, facilities and financial management necessary to carry out their duties in an effective manner, at no cost to the Committee.

11 Events after the Reporting Period

In accordance with the Local Government (Statutory Transition Committees) Regulations (Northern Ireland) 2013, the *Antrim and Newtownabbey* Statutory Transition Committee ceased to exist on 19 June 2014.

ACCOUNTS AUTHORISED FOR ISSUE CERTIFICATE

In accordance with International Accounting Standard (IAS 10) this Statement of Accounts which contains amendments which are not material from the Accounts approved on 26th June 2014 are at today's date hereby authorised for issue.

IAS 10 sets out

- The period during which an entity should adjust its financial statements for events after the balance sheet date as being the period between the date the financial statements were prepared and the date of this authorisation; and
- In the event of adjustments the disclosures that should be made.

Signature

.....

Jacqui Dixon

Chief Financial Officer

Date 27 October 2014