

# STA Travel (NZ) Limited (In Liquidation)

Liquidators' six-monthly report and notices to creditors and  
shareholders

As at 28 September 2022

Deloitte  
Level 18  
Deloitte Centre  
80 Queen Street  
AUCKLAND 1010

E: [nzrecovery@deloitte.co.nz](mailto:nzrecovery@deloitte.co.nz)  
W: [www.deloitte.co.nz](http://www.deloitte.co.nz)



On 28 September 2020 at 10.33am, Colin Owens and David Webb were appointed liquidators of STA Travel (NZ) Limited (In Liquidation) ("Company") pursuant to Section 241(2)(d) of the Act.

Liquidators of insolvent companies are required to be licensed insolvency practitioners. More information about the regulation of insolvency practitioners is available from the Registrar of the Companies. As Licensed Insolvency Practitioners, we are bound by the RITANZ Code of Professional Conduct when carrying out all professional work relating to our appointment as Liquidators.

This is our six-monthly report required by section 255 (2)(d) of the Companies Act 1993.

## Restrictions

This document is a report to creditors and shareholders, and notices to creditors in terms of the Companies Act 1993.

This report is confidential to creditors and shareholders and is not to be reproduced or used for any other purpose without our prior written consent in each case.

We do not accept any liability whatsoever to any party from any use of, or reliance on, this report and take no responsibility for any incorrect information contained in this report that has been supplied by the Company, its officers, or other persons.

## Summary of actions the Liquidators have taken in the liquidation

### Actions taken since commencement of the liquidation

The Liquidators corresponded with the various airlines and third-party suppliers seeking details and repayment of refunds (not previously refunded) due to customers. Funds were received from the International Air Travel Association (**IATA**) and a small number of travel vendors.

Of the travel vendors:

- some advised that they were dealing with affected customers directly and would not be remitting funds to the Liquidators,
- others advised they would follow the directions of the Court (see below), and
- some travel vendors did not respond.

The Liquidators sought legal advice as to whether the funds recovered should be distributed to the individually affected customer to which the refund relates (where this could be identified), or whether these should be distributed in accordance with the priority order set out in the 7<sup>th</sup> Schedule of the Companies Act 1993. The legal advice recommended that the Liquidators apply to the Court for directions on how refunds recovered to date, and any additional refunds recovered, should be distributed.

The funds which were remitted were held in trust by the Liquidators, until such time as a directions order could be obtained from the Court.

The Liquidators secured third-party funding from the Liquidation Surplus Account to cover the initial Liquidators and legal costs in making the application to the Court for directions.

The Liquidators also discussed the Company's eligibility of the reimbursement scheme with Government officials.

The Liquidators worked with their solicitors to file the application to Court to seek directions (referred to above). The Liquidators notified all creditors who filed claims in the liquidation of the application. The Liquidators adopted a neutral position, and the purpose of the application was for the Court to determine the appropriate direction. However, when the matter was initially heard in November 2021 by the High Court, the Court ruled that further counsel was to be appointed so as both sides of the argument could be presented to the Court. The matter was then rescheduled for early February 2022.

The Liquidators applied for, and initially had confirmation, that the Company was eligible for the Government Travel reimbursement scheme, subject to the directions given by the Court.

The Liquidators also worked with various airlines and travel vendors who indicated that they would like to make a direct refund to the customers and assisted in those refunds being made to some of the customers.

A large number of passengers had already obtained a charge back on their credit cards for their cancelled travel from their respective Banks. As a result, the Liquidators contacted the associated airlines or providers requesting that those customers refunds be refunded direct to the Company.

## Actions taken since the Liquidators' previous report

The Liquidators received the judgment from the Court in May 2022.

The order made by the Court was that any customer refunds received were held in trust for the particular customer to which they relate. The judgment from the Court also allowed liquidators and legal costs in relation to the application to the Court and the calculating and distribution of refunds to be deducted from the funds recovered to the extent that funds from the Government Consumer Travel Reimbursement scheme were insufficient in covering these costs.

Unfortunately, the Government declined the Liquidators' application to claim under the Government travel reimbursement scheme based on the direction given by the Court that liquidators and their legal costs could be deducted from the funds held for customers.

As a result, and to enable us to make a distribution, the Liquidators (and our legal advisors) significantly discounted their costs associated with the Court, and distribution process.

The Liquidators recovered \$391,326 for customers and after deduction of costs per the Court order, \$199,967 was available to be distributed to eligible customers. The liquidators then identified those customers who were eligible for a refund and communicated the outcome with all creditors who filed a claim in the liquidation, as well as those who had not filed a claim in the liquidation at that time but were eligible for a distribution and should file a claim.

The distribution to eligible customers has subsequently been made to customers who provided the appropriate details to receive their refund. There remains a small number of customers still to be refunded as we have not received and/or have no contacts details for them. If no details can be obtained for these customers, the amounts will be handed over to the unclaimed monies account administrated by Inland Revenue before the end of the calendar year.

The Liquidators have continued to work with various airlines to claim back the refunds due to the Company for those customers that have already obtained a charge back on their credit cards.

The Liquidators have also continued to attend to ongoing creditor and customer queries being received.

The Liquidators have undertaken their statutory duties including maintaining records of the liquidation, preparing accounts of the liquidation, preparing, and filing GST returns and reporting to creditors.



The Liquidators have also undertaken their duties under the RITANZ Code of Professional Conduct, including preparing a Declaration of Independence, Relevant Relationships, and Indemnities (DIRRI) and Remuneration Report.

## Summary of further proposed actions in the liquidation

We have finalised our investigations into the Company and will now take the steps required for completion of the liquidation.

## Estimated completion date

We now estimate the date of completion of the liquidation should be within the next six-month reporting period.

## Statement of affairs for company

The statement of affairs as at the date of the Liquidators' initial report and an updated statement of affairs for the Company is detailed in **Appendix A**.

An update list all known creditors of the Company is attached as **Appendix A.1**.

The reasons for any material differences between the information included in the updated statement and the information included in the previous statement is set out in the notes to the updated statement.

## Realisations and distributions

A statement of the realisations and distributions for the company since the commencement of the liquidation, the Liquidators' initial report and Liquidators' previous report is detailed in **Appendix B**.

## Summary of fees paid

A summary of the fees, allowances, reimbursements, and other benefits paid since the commencement of the liquidation is incorporated into the remuneration report that is required to be provided to the Company's creditors under the RITANZ Code of Professional Conduct, which is attached as **Appendix C**.

## Updated interests' statement

The Liquidators included an Interests Statement in their initial Liquidators' report, and this was made available to all creditors of the Company. We are not aware of any further information that requires the Liquidators to update the original Interests Statement filed in the Liquidators' initial report.

## Notice to secured creditors

Creditors holding a security interest over the Company's assets or having a retention of title or other claim over assets owned by or in the control of the Company who have not yet advised the Liquidators of their interest, or who have not received a letter from the Liquidators concerning their interest, should contact the Liquidators immediately.

## Notice to creditors/shareholders/director or other entitled person

Section 284(1)(e) of the Companies Act 1993 details the right of a creditor, shareholder, director, or other entitled person to seek the leave of the Court to, in the respect of any period, review or fix the remuneration of the liquidator at a level which is reasonable in the circumstances.

## Information for creditors and shareholders

The Companies Act 1993 allows a creditor in many circumstances (but not a shareholder) a higher priority for distributions in the liquidation if such creditor takes action, or provides funding to the liquidation, for the benefit of the Company's creditors. Creditors and shareholders may have their own remedies, independent of the Liquidators, for seeking to recover any losses, including under section 301 of the Companies Act 1993.

Creditors or shareholders that wish the liquidators to undertake recovery actions and are willing to provide funding or other assistance, or who have information that would assist the Liquidators in recovering funds for the benefit of creditors and shareholders, should contact the Liquidators as soon as possible, as delay may cause legal recovery action to become impossible or unproductive. Information in writing and copies of relevant correspondence or documents would be helpful to the Liquidators in undertaking recovery actions.

If you require any further information, please do not hesitate to contact Louise Craig or Lily Choun.

Dated: 27 October 2022



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Colin Owens  
Liquidator

Louise Craig  
DDI: +64 4 470 3756  
Email: [lcraig@deloitte.co.nz](mailto:lcraig@deloitte.co.nz)

Lily Choun  
DDI: +64 9 306 4431  
Email: [lchoun@deloitte.co.nz](mailto:lchoun@deloitte.co.nz)

### Statement of the Company's affairs and updates

All figures exclude GST.

		Initial Report	Estimated to	Estimated to	Estimated to	Estimated to
	as at:	28/09/2020	28/03/2021	28/09/2021	28/03/2022	28/09/2022
		(GST excl)	(GST excl)	(GST excl)	(GST excl)	(GST excl)
	Note	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
<b>Assets at book or advised values*</b>						
Trade & other receivables	1	TBC	TBC	TBC	TBC	219
Bank funding	2	30	30	30	30	30
Property, plant & equipment	3	4	6	6	15	14
Total assets		34	36	36	45	263
<b>Liabilities*</b>						
Unsecured preferential creditors	4	(439)	(436)	(458)	(489)	(489)
Total secured and preferential creditors		(439)	(436)	(458)	(489)	(489)
Estimated net before unsecured creditors		(405)	(400)	(422)	(444)	(226)
Unsecured creditors	5	(11,146)	(11,146)	(10,755)	(10,760)	(10,840)
Total unsecured creditors						
<b>Calculated net balance (shortfall) to creditors prior to costs of the administration &amp; liquidation</b>		<b>(11,551)</b>	<b>(11,546)</b>	<b>(11,177)</b>	<b>(11,204)</b>	<b>(11,066)</b>

#### Notes

- 1 Estimated receivables owed to the Company.
- 2 No change.
- 3 All fixed assets have now been realised & this figure represents the actual amount realised. This figure has changed as one of the items had to be refunded for being faulty.
- 4 No change.
- 5 Actual unsecured creditor claims filed in the liquidation less net distribution of customer refunds held on trust.

**\*No provision has been made for costs of the administration and liquidation or realisation**

**\*Values as advised to us by a number of parties dealing with the Company. We do not currently have sufficient information to reliably assess an estimated realisation value for any of the items listed. Liabilities are subject to change with claims submitted. No provision has been made for costs of liquidation or realisation.**

### Updated list of every known creditor

Below is a list of creditors who have previously filed a claim in the Administration or Liquidation of the Company. This is not an exhaustive list of creditors, and we expect additional creditors to file claims who have not previously done so.

Due to the large volume of creditors and for privacy reasons, we will not be disclosing the contact details of creditors.

Aaron Gerard	Alan Montague
Aaron Mark Rush	Alan Rodgers
Abbey-Louise L'Estrange	Alana Perry
Abbie Brown	Alanna Fettes
Abbie Laura Carter	Alannah-Morgan Peters
Abhinav Sackdeva & Ritika Uniyal	Alayna Rennie-Cook
Abigail Burgess	Albany Shopping Centre & Albany Shopping Centre (No. 2) Ltd
Abigail Frances Barnes	Aleisha Beck
Abigail Holding	Aleisha Nadine Gosset
Abigail Lupton	Aleksandar Cirilovic
Abigail Ruth Drane	Alex Murrant
Abigail van Dyke & Caleb Lepper	Alex Vermeulen
Abigale Loader	Alexander James Lowry
Adam Burden	Alexandra Lindsay
Adam Evans	Alexandra Magill
Adam Francis	Alexandra Wood
Adam Schaapveld	Alexis Gray & Justine Vizirgianakis
Adam Ward	Alexis McKellow-Reading
Adi Manakilagh Celia -Christabel Okelani Tog'anivalu-Kikau	Algrove Investments Limited
Adina Royer	Alice Bird
Aditya Komari	Alice Caiger
Adorania Tani Vaimalu	Alice Clare Morrison
Adrian Lopez	Alice Eve Fisher
Ahmad Arsalan	Alice Gallagher
Aidan Joblin-Mills	Alice Mollie Darling Wheeler
Aidan Ryce	Alice Ultee
Aimee Keogh	Alice Wu
Aimee L Brewster	Alisha Hunt
Aimee Martin	Alisha Nisha Rodrigues
Aimee Thomas	Alison Bartley
Aishwarya Rahi	Alison Mary Sandle
Aizhyll Kye Tababa	Alison Wyllie
Akiro Toida	Alivia Nevin
Alan Gar Wei Lou	All Stars Inn Ltd



Allan Hodges  
Allan Lyall & Elisabeth Cunningham  
Allanae Pearl E Campo  
Allen & Judy Carneiro  
Allison Hei  
Althea Strydom  
Alya Miguel  
Alysha Adam & Wayne Ryder  
Alyssa Berimballi  
Alysa Mercado  
Amanda Chamberlain  
Amanda Coe  
Amanda North  
Amanda Rose Jarvis  
Amanda Smith  
Amanda Stocks  
Amber Garrett & Dylan Leney  
Amber McIntosh  
Amber Tawhi  
Amber-Louise Dorward  
Amelia Bunting  
American Express Australia Limited  
Amir Hakim  
Amitaben Girishkumar Patel  
AMP Capital Bayfair Pty Ltd  
Amy Mansfield  
Amy Olivia McKenzie  
Amy Robertson  
Amy Ruth Austin  
Ana Da Silva  
Anaëlle Cocherel  
Anastasia Henry  
Anastasia Micallef  
Anastasia Watt  
Anastassia Alana Naylor  
Andre Hermsen  
Andrea Bassick  
Andreana Smyth  
Andrew and Wendy Manson  
Andrew Barnett-Olsen  
Andrew Cato & Georgia Drumm  
Andrew Curry  
Andrew de Wit and Casey de Wit  
Andrew Haren  
Andrew Peter Tzoumis

Andrew Simpson and Paula swan  
Andries Boshoff  
Andy Hird & Janet Locke  
Andy Tsai  
Anelisa Maka  
Ang Gao  
Angel Hsiao Chu Chiao & Hsiao Ming Chiao  
Angel Liang  
Angela Bruining  
Angela Cuttriss  
Angela Milner  
Angelique Palis  
Aniqah Mitha  
Anna Burton  
Anna Mary van Hattum  
Anna Mihailoua  
Anna Patterson  
Anna Quinn  
Anna Tingey  
Annabel Davidson  
anneke Vogel  
Anneliese Theron  
Annelise Watene  
Anthony and Marilyn Thorpe  
Anthony Buchanan  
Anthony Hall  
Anthony Parsons  
ANZ Bank New Zealand Limited  
Aoife Quigley  
Aoite Magner  
Apriel Simpson & William Burnett  
April Oakley  
Ariana Kohai  
Arvikesh Chand  
Asai Zamani  
Ashleigh Korin Lawson  
Ashlee Joan Smith  
Ashleigh Jayne Barton  
Ashley Koha  
Ashley Kumari  
Ashley Lindsay  
Ashley Louise Schellingerhout  
Ashley McNeill  
Ashley Porter  
Ashley Williams





Ashmeet Dutta  
Atea Kahakoka  
Ateca Lave Mataika Kerenia  
Atlanta Carswell  
Avileshni Sharma Kumar  
Awarangi Gray Nicholls  
Awards 2019 Limited  
AWP Australia Pty Ltd  
AWP Services New Zealand Ltd  
Axrl Fox-Hulme  
Baddaliyanage Dona Sanduni Warnika Perera  
Balbir Singh  
Barend Jacobus Philippus Fivaz  
Baylea Carston  
Beanne Shairyl Moreno Aguila  
Ben Christopher Mullen Pool & Tori Lexana Sangster  
Ben Morgan  
Ben Ward-Smith  
Benjamin David White  
Benjamin Foster  
Benjamin Giddings  
Benjamin John Mackrill  
Benjamin Jude Catterall  
Benjamin Michael Pound  
Benjamin Watts  
Bernard Miville  
Beth Hardy  
Beth Williams  
Bianca Angel  
Blake Hackenberg  
Blue Star Group (New Zealand) Limited  
Bogumila Greenwood  
Boon Tang Frederick Tan and Chue Hoon Chua  
Bradley Galbraith  
Brea Rolton  
Brenda Hartnell  
Brent Carlsson  
Brent Wall  
Brent William Thomas Dunn  
Brett Cottle  
Brett Sparkes  
Bria Renai  
Brian Donnelly  
Briana Stewart  
Brianna Lelo & Natoba Lockington  
Brianna Tancred-Whitham  
Brianna Trinidad  
Bridget Bublitz  
Bridget Murdoch & Bridie Chetwin-Kelly  
Bridgette May  
Bridgitte Helgen  
Brighde Campbell  
Brijana Neale and Felix Reed  
Brin Rodger-Tangihaere  
Brinda Mamidi  
Brittany Carelle Mewes  
Brittany Jacobsen  
Brittany Smith & Ahmed Shahid  
Brody Halliday  
Brogan Gregory Sonny Samuels  
Brooke Gleeson  
Brooke Parata  
Brooker Family  
Brooklyn McLean  
Brozlyn Kauai & Georgia Hurrell  
Brynn Elise Trevizo  
Bryony Rudd and Robert Scotney  
Bulou Kalesi Tabete  
Bunkung Hout  
Byrin Mita  
C Lagerstedt  
Caitlin Combrinck  
Caitlin Farr  
Caitlin Nicole Carswell  
Caitlin Pearson  
Caitlin Sampson  
Caitlyn Jenkins  
Caley Russell  
Callie Beeley  
Callum John McMillan  
Callum Sefo  
Calum Ronald Stewart  
Cameron Mills & Hannah Stevens  
Camilla Aldrich  
Camille Javison  
Camille Nakhid  
Camille Rose  
Can Deng  
Canaan and Jonathan Vega Ron  
Candice van den Bos



Carina Roberts  
Carissa Cooper  
Carl Curtis  
Carl Mathias Holmberg  
Carl Rowley  
Carla L Y Pollock & Joy Morrell  
Carlito Alfonso Dinglasan  
Carly Michelle Burnett  
Caroline Elizabeth Tudehope  
Caroline Gillingham  
Caroline MacKenzie  
Caroline Morton & Charlotte Morton  
Caroline Santos O'Connell  
Casey Buckton  
Casey Higby  
Casey Howatson  
Casey Tuffley  
Cassandra Cocurullo-Whitford  
Cassidy Meyer  
Catalina Valdes-Dapena  
Cathay Pacific Airways  
Catherine & Robert Cook  
Catherine Aberahama & Tamuera Aberahama  
Catherine Armstrong & Zachary Pike  
Catriona Hatton  
Catriona Jeffrey  
Celine Turangi  
Cellina McLauchlan  
Chanelle Nel  
Changcheng Liu (Leo Liu)  
Chantelle Edwards  
Chantelle Morrison  
Chantelle Roberts  
Chantil Caroline Buckley  
Charisse Nicol  
Charlene Hollis  
Charles Allen  
Charley King  
Charlie Lambert  
Charlotte Aitken  
Charlotte Boorer  
Charlotte Hall  
Charlotte Joe  
Charlotte Ward  
Chee Ling Chan  
Chelsea Anne Walsh  
Chelsea Badger  
Chelsea Francis Grace  
Chelsea Mark  
Chelsea Rae & James Hamilton  
Chelsea Renshaw  
Cheng Yau Yew  
Chenyang Wang  
Cherie Hall  
Cherie Mangu  
Cheyanne Southon  
Chido Dimairo  
Chloe Amber Bramley  
Chloe Lippens  
Chloe Perry  
Chloe Withrington  
Chontelle Eyre  
Chonticha Nomnoo  
Christchurch-Kurashiki Student Exchange  
Christian Waddingham  
Christie Fowler  
Christina Austin  
Christina Senior  
Christina Weber  
Christine & William Tyler  
Christine Cosgrove  
Christine Fisher  
Christine Stockum  
Christopher Busbridge  
Christopher James McEwan-Jones  
Christopher Little  
Christopher McDonald & Leisa de Klerk  
Christopher Parker & Jodie Cox  
Claire Richards  
Claire Sheldon  
Clarade Yparraguirre  
Clare McIlwraith  
Clare Miller  
Clarissa Chang  
Clarisse Anne Harman  
Claudia Williams  
Cleo Kranenburg  
Clinton Le Roux  
Clive Warren North & Christine Joy North  
Codie King



Coleen May Cochrane  
Colin Campbell-Hunt  
Colin Fleming  
Colin Forster & Suxia Liu  
Colin Lowe  
Colin MacRae & Laura Archer  
Colin Nankivell  
Connor Parker McCabe  
Cordula Decker  
Corey McGregor-MacDonald  
Corinna Jegan  
Cornelius Cosgrove  
Courtenay Kara-Wheeler  
Courtney Foley & Calum Stent  
Courtney Haigh  
Courtney Jordan Ferrick  
Courtney Merritt  
Courtney Rush  
Courtney York & Liam James Jury  
Craig Innes Wallace  
Crystal Ellery  
Crystal Lamain & Matthew Lamain  
Crystal Raney  
Cynthia Sy  
Dale Pearce & Lisa Pearce  
Dan Wells  
Dana Cumberland  
Dana Houkal  
Dana Krusche  
Danbee Park  
Dani Franks, Eleanore Du Preez & Bud Adamson  
Daniel Costa  
Daniel James Hayes  
Daniel James Winchester  
Daniel John Wilkinson  
Daniel Lee  
Daniel Naim Serra  
Daniel Priest  
Daniel Taylor  
Danielle Kendall  
Danielle Nicole Sefo  
Danielle Shortt  
Dani-Elle White  
Danni-Elle Lindsay & Tapita Maui Areai  
Dannielle Smith  
Dante Barcebal Bersabe  
Darren Wayne Dillon  
David Barnes & Anne McLlroy  
David Clifford Mayes  
David Courbon  
David John Humpreys  
David Li  
David Pang  
David Robson  
David Sean Fern  
David Smith  
David Williams  
David Wright  
Davide Forcellini  
Dawn Kelly  
Deb Ryan, Nicola Hawes, Greg, Janet & Nicola Tullet, Reynold Cameron  
Debbie Cartwright  
Deborah Anne Cox  
Deborah Hicks  
Deborah Neave & Christy Blythen  
Debra Metcalfe  
Debra Vail  
Deja Ngatoa  
Delilah Alinea Basabas  
Denise Du Plooy  
Deon Gerber  
Derek Luiz Borba Santos  
Desiree Holmes  
Desiree White  
Dharmendra Kumar & Arti Sanjana Kuma  
Diana Cleveland  
Diana Gonzales Zamalloa  
Diane Smith & Ann Dufty  
Dianne Elizabeth Higgins  
Dianne Evelyn Mocelutu  
Dianne Moore & Selwyn Bercich  
Digby Patrick leggett  
Digital Island Limited  
Dinesh Fonseka  
Dinesh Govind  
Dion Thompson-Timoko  
Dipesh Marwah  
Divyaa Kumar & Divashini Kumar  
Donald Ian & Tracey White  
Donna Preston



Donna Weight  
Donna.Warren & Caitlin Chitton  
Dr Tracy Bowell  
Duard Ferreira  
Duquesne Jeanne  
Durham Court Motor Inn  
Dusan Kuzmanovic  
Dylan DeLong  
Dylan Leigh-Wilson  
Dylan Singh & L M Senington  
E Prangley  
Eden O'Shannessey  
Educating Adventures Limited  
Educating Adventures New Zealand Limited  
Edward Guy Bartlett  
Edward Hewitt  
Edward Krishna  
EFTPOS New Zealand Limited  
Eira Kristina Karlsson  
Ekaterina Belianskaia  
Elaina Kirk  
Eleanor Campbell  
Elenor Som  
Elinor Morris  
Elisabeth Rolston  
Elise Franklin  
Elisha Aiafi  
Elizabeth Ajak Chout  
Elizabeth Green  
Elizabeth Kiddie  
Elizabeth Mary McNamee  
Elizabeth Shearer  
Ella Mae Foster Maseyk  
Ella Maree Margot Cooper  
Ella Reed Cedarholm  
Elle Nilsson  
Ellen Alagaban  
Ellen Carter  
Ellen Grace Trainer  
Ellen Lear  
Ellen Louise O'Cain  
Elliot O'Sullivan  
Elsie Cropp-Vaimea  
Emilia Zeller  
Emily B. Gooding

Emily Briggs  
Emily Clarke  
Emily Dow  
Emily Grace Fau-Goodwin  
Emily Koenen  
Emily Rose Bouskill  
Emily Sloggett  
Emily Vale & L A Harding  
Emily Warwood  
Emma Benn  
Emma Berry  
Emma Burrows  
Emma Lewis  
Emma Lind  
Emma Nicole Beaumont  
Emma Ogden  
Emma Pole  
Emma Rzepecky  
Emma Ward  
Emma Waugh  
Emma Yixuan Liu  
Emmeline Croft & Cameron Walker  
Enrique Clemante Tovo  
EP & KHE Gillard  
Eric Thiam Aik Lim  
Erica O'Neill  
Erica Ter Huurne  
Erich Oosthuizen  
Erika Forlong & Matthew Forlong  
Erin Law  
Ethan Burge  
Evalyn Fidelino  
Evangeline Lindsay  
Ewan Andrew Syme  
Ezekiel Hope  
Fa'amanu Gloria Tapaleao  
Faatina Patu  
Fang He  
Fatima Tabat  
Federico Botella  
Fekeila Tutuila Makatani Valu  
Fenumiai Alice Paovale  
Fernanda Pires da Silva  
Fina Weight  
Fiona Bailey



Fortune Mombeshora  
Francesca Febres-Muir  
Francine Rao & Kaushik Rao  
Francis Eddie Anae Feulufai  
Fraser Doake  
Freddy Iskandar  
Freya Elkink  
Fuauli Tolofua  
G Adventures Inc  
Gabriele Wehler  
Gabrielle Dally  
Gabrielle Elisia Maffey  
Gabrielle Koersen  
Gail & Shaun Herbert  
Gail Keepa  
Galaktionov Sergei  
Garbhan Coughlan  
Garion Slamet  
Gavin Nieddu  
Gayle Jesshop  
Gemma Bayliss  
Gemma Louise Dyer  
Gemma Murray  
Gemma Solomons  
Gemma Williamson  
Genevieve Malden  
Gengamma Thomas  
George McGregor  
Georgette Fairley Russell  
Georgia Kellow  
Georgia Oosthuizen (Fraser)  
Georgia Rose Wilson  
Georgia Smith  
Georgia Teh  
Gia Hurring  
Gillian Eunice Haworth  
Glenn Ronquillo  
Gordon Patrick and Maata Marie Collis  
Grace Cole  
Grace Elizabeth Cox  
Grace Goris  
Grace Hall  
Grace Leehan  
Grace Mitchell  
Grace Samuel

Grace van Dyk  
Graham Bruce Allan & Christine Mary Williams  
Grant Alexander  
Grant Sinclair  
Grazieli Jordao  
Greer Zena Bonnette  
Gregory Gilbert  
Gurvinder Kaur  
Gymsports New Zealand Incorporated  
Hadi Jaber  
Hae Soo Jung  
Haka Educational Tours  
Haka Tours Limited  
Hamish Boyt  
Han Chen and Hai Lun Zhou  
Hannah Broadbent  
Hannah Brown & Lucas Reed  
Hannah Dillon  
Hannah Fitzpatrick  
Hannah Green  
Hannah Hollands  
Hannah Kingi  
Hannah Margret Rosamund August  
Hannah Munro  
Hannah Parker & Mason Stevens  
Hannah Reichenbach  
Hannah Roxburgh  
Hannah Ryall  
Hannah Spedding  
Hannah Swannie  
Hannah Tilsley  
Hannah Walters  
Hannah Wilson  
Hannah Woolley  
Harriette Johnson  
Harrison Biss  
Harun Masih  
Hawre Eliassi  
Hayden Parkinson  
Hayder Alsultan & Hamsa Alaraji  
Hayley Butler  
Hayley Davies  
Hayley Jade Culverwell  
Hayley Wainohu  
Hazel Burroughs



Hazel Meikle-Downing  
Hazel Wilma Harrison  
Heath Crawford  
Heather Jamieson  
Hector Godoy  
Heidi Chen  
Heidi Jordan  
Heidi Newman  
Helen & Robert Oliver  
Helen Elizabeth Wright  
Helen Moors  
Helen Morgan  
Helena Busch  
Henry Benn & Brittany Hoare  
Henry Hiko  
Hermoleigh Townsley  
Hinekiri Gate Bennett  
Hinepau Peka  
Holger Fiedler  
Hollie Bruce-Jones  
Holly Beth Edwards  
Holly Bird  
Holly Caunt & Eleanor Moss  
Holyoake Group Ltd  
Hope Burmeister  
Hope Wright  
Horace Henderson  
Houda Alibranhimy  
Hrshikesh Vengayil  
Huiling Sun  
Iain Griffin  
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Te Reweti David Lawrence  
Te Wetini Amaru-Tibble  
Tea Simone Shaw & Shaun Jamie Skilling  
Teena Mattison  
Tejalben & Hrishkesh Kishor Chandratre  
Teresa Collins  
Teresa Jane Roberts  
Terry Orr  
Tess Whitwham  
Tessa Colville  
Thac Ngo  
Thai Viet Nguyen & Thi Quynh Anh Nguyen  
Thais Sing  
Thatiana Yoko Narita and Nathan Cook  
The 8th Count - LA Tour Incorporated  
Thelikada Palliya Guruge Manoj Priyankara Alwis  
Theresa & Alan Smith  
Theresa Parker  
Theresa Power & Stephen Power  
Thomas & Tayma Matoe  
Thomas James Hutchison & Rachael Evalyn Louise Davidson  
Thomas Molyneux  
Thornton Courtney Whyte  
Thu Anh Vu (Maria Vu)  
Tiana Greer  
Tiana-Jay Mapa  
Timothy Stevenson  
Tobias Paul Schoenfisch  
Tobias William Bacon  
Toby Casey  
Toby Gwilym  
Todd & Susan Button  
Toma Uno  
Tomas Dib  
Tone Matthews / Donnell Peka  
Toni-Anna Lesley Tewini  
Tony & Cindy Hutchins  
Top Deck Tours Pty Limited  
Totally Tourism Ltd  
Tourism Holdings Limited  
Tracy Kruger  
Travel Corporation NZ Limited (Contiki)  
Troy Wallace  
Trustee of the Shergill Trust  
Tshepo Motloung  
Tupou Tuiniusili Lasike  
Tupou Valu  
Tyianna Louise McBride  
Tyla Leander Richards  
Tyler Smith  
Tyron John Erasmus  
Tyrone Ivor Eustace De Jacolyn Seneviratne  
Uiese Valavala  
University of Canterbury  
University Of Waikato  
Upul Jagath Keerthi KoKu Hennadige  
Utsuk Shah  
Valelia Ah Chang  
Valerie Slater  
Van Thi Thu Luong



Vanessa Linton  
Vanessa Price  
Vera de Grott  
Vern Ikenasio  
Vernette Roberts  
Vesper Mikeas Ventura  
Vianney Santagati  
Vicki Bishop  
Vicki Denley  
Victoria Cropp  
Victoria Greening-Wiriata  
Victoria Kelly de Melo Hicks  
Victoria Krajewska Lowe  
Victoria Sophie Morris  
Victoria University of Wellington Students' Association  
Vince Lowry  
Vincent Cooper Abraham  
Vincent Vitolino  
Vincent Williams  
Von Paolo Geneta  
Waimarie Tipene  
Wang Xiaoli & Zheng Zhishuo  
Warwick Reid & Carol Reid  
Wayne Forsyth  
Webstar a division of Blue Star Group (New Zealand) Limited  
Wei Liang Michael Lin  
Weligoda Dharmapala  
Wendy Pieterse  
Wenjin Li  
Wesley and Charna May  
Wessel J. De Lange  
Westlake Girls High School  
Whitney Frame  
Willem Hoenderdos  
William Chapman  
William Ferguson  
William Gerard  
William Paul Huppler & Sarah Anne Huppler  
William Peter Fleming  
William Judd  
Willow Lee Johnston  
Wiremu Kaihau  
Xiachan Fu  
Xiaoyu Zhang (Sherry)  
Yash Jaykar  
Yifeng Shen  
Yin Yee Low  
Yuan-Yi Chen  
Yunene Dawson  
Yuntian Huang  
Yutaka Kamata (Jerald Chan)  
Zachary Bowers  
Zachary Doar  
Zachary McKee Wright  
Zak Plumridge & Grace Harkin  
Zequn Jiang  
Zheng Chao Liu  
Zhi Ming Song  
Zoe Beattie  
Zoe Bristowe  
Zoe Lee Cook  
Zoe Parlevliet  
Zoreena Ikihele  
Luanshya Bakes  
Kayla Louise Wallace  
Thomas Allen Hendricks  
Rachel Harris  
Ronni Brooke Stanton  
Abby Butler  
Nathan Cox  
Lauren Dean  
Katy Allcock  
Natira Whakarau  
Temaana Jo Vila  
Hayley Lacey  
Rebecca Smith  
Olivia Claireen Taylor  
Ezilene Maria Da Silva  
Ederson Clemente Peluffo  
Hannah Robson  
Rachel Read  
Orini Hahipene  
Connor Abbot

## Statement of realisation and distributions

	1st six-monthly Report \$	2nd six-monthly Report \$	3rd six-monthly Report \$	4th six-monthly Report \$	TOTAL \$
	(GST excl) 28/09/2020	(GST excl) 29/03/2021	(GST excl) 29/09/2021	(GST excl) 29/03/2022	(GST excl)
	28/03/2021	28/09/2021	28/03/2022	28/09/2022	
<b>Opening Bank Balance (28 September 2020)</b>	<b>0</b>	<b>8,125</b>	<b>8,205</b>	<b>25,048</b>	<b>0</b>
<b>Realisations</b>					
Interest (Net)	35	80	92	757	964
Funds Transferred from Administration	32,664				32,664
Sale of assets	5,226		8,818		14,044
Liquidation Surplus Account funding (Court directions)			48,737	1,263	50,000
Trade creditor refund	74				74
Travel Provider refunds (customer funds held on trust)				391,326	391,326
Travel Provider refunds (non-customer)			6,738	195,901	202,639
Pre-Liquidation insurance refund	6,183				6,183
Other income				455	455
GST net			1,196		1,196
<b>Total Receipts</b>	<b>44,182</b>	<b>80</b>	<b>65,581</b>	<b>589,702</b>	<b>699,545</b>
<b>Distributions</b>					
Cost of asset sales	1,222				1,222
Bank fees				364	364
Insurance	250				250
Repaying Liquidation Surplus Account funding				50,000	50,000
Nett Distribution to customers (funds held on trust)				190,092	190,092
Liquidators' fees (General)				170,516	170,516
Liquidators' fees (Court Directions & distribution process)			8,419	73,921	82,340
Legal costs (Court directions & distribution process)			40,318	68,700	109,018
Administrators' fees (contracted work)	30,000				30,000
Liquidators' disbursements				2,761	2,761
GST net	4,585			7,675	12,260
<b>Total Payments</b>	<b>36,057</b>	<b>0</b>	<b>48,737</b>	<b>564,029</b>	<b>648,823</b>
Less Customers amounts not yet distributed				9,875	9,875
<b>Closing Bank Balance (28 September 2022)</b>	<b>8,125</b>	<b>8,205</b>	<b>25,048</b>	<b>40,846</b>	<b>40,846</b>

### Remuneration report and summary of liquidation fees paid

This report incorporates the requirements of the RITANZ Code of Professional Conduct and the Companies (Reporting by Insolvency Practitioners) Regulations 2020.

#### Licensed Insolvency Practitioners

We, Colin Owens and David Webb, Licensed Insolvency Practitioners, are bound by the RITANZ Code of Professional Conduct when carrying out all professional work relating to our appointment as Liquidators.

#### Remuneration

The work undertaken during the period 28 September 2020 (date of liquidation) to 28 September 2022 is set out below:

#### Statutory, creditor & professional duties

The Liquidators have:

- Maintained the records of the liquidation;
- Prepared accounts of the liquidation;
- Prepared and filed GST returns;
- Reported to customers/creditors;
- Attended to queries from customers/creditors;
- Filed application with Ministry of Business Innovation & Employment regarding the Government travel reimbursement scheme;
- Corresponded with government officials regarding the travel reimbursement scheme application made;
- Maintained dedicated STA Travel page for customers/creditors on Deloitte website;
- Collating customer database;
- Calculating, preparing and distribution of funds to customers;
- Prepared a Declaration of Independence Relevant Relationships and Indemnities as required by the RITANZ Code of Professional Conduct; and
- Preparing Remuneration Reports as required by the RITANZ Code of Professional Conduct.

#### Protecting & realising assets

The Liquidators have:

- Reviewed and reconciled the Company's records to ascertain amounts owing to either the Company and/or customers by travel providers;
- Contacting and continuously following up travel providers seeking refunds payable to either Company and/or customers;
- Reviewed the Company's records, filed a claim in the liquidation of an airline and monitored this liquidation;
- Arranged for the Company's assets to be valued;
- Requested information in relation to the Company's pre-liquidation insurance policies;
- Requested information in relation to the Company's pre-liquidation leases;
- Reviewed the Company's insurance requirements;
- Instructed auctioneers to sell certain Company's assets;



- Sold the remaining assets;
- Sought legal advice in regard to the distribution of customer refunds recovered from travel providers;
- Prepared and assisted their legal advisors in regard to the application to the Court for direction on how customers funds should be distributed; and
- Adhered to the Court directions order delivered by the Court.

We have received remuneration of \$244,437 (net of GST) in part payment for the work performed in the six-month period ended 28 September 2022 and prior periods.

The total remuneration we have received in the liquidation is \$252,856 (net of GST). The classification of staff engaged on each category of work, broken down into hourly rate, hours and costs is attached as **Appendix C.1**.

## Disbursements

### Classes of disbursements

Disbursements are costs paid by the company in liquidation, either:

- Initially from the liquidators’ resources and then claimed back from the company in liquidation; or
- Directly by the company in liquidation.

Disbursements fall into three categories:

- Externally provided professional services (e.g. legal fees)
- Externally provided non-professional costs (e.g. insurance, travel, advertising)
- Internal disbursements (e.g. photocopying, printing, postage)

These are all recovered at cost.

### Disbursements for the period

The following disbursements were paid during period 28 September 2020 (date of liquidation) to 28 September 2022:

Disbursement	\$ (excl GST)
<b>Advertising:</b> Used to advertise the liquidation	1,978
<b>Communication costs</b> (e.g. postage, phone calls, faxes, courier charges)	578
<b>Costs of asset sale</b> (e.g. commission, advertising/marketing, transport): The direct cost of selling the company’s assets (i.e. not the liquidators’ time)	1,222
<b>Insurance:</b> Used to protect the cost of insuring risks of a company (e.g. material damage, general liability)	250
<b>Legal costs</b> (e.g. legal fees associated with the Court directions application)	109,018
<b>Offsite storage:</b> Used to store a company’s records where there is a volume of the records	190
<b>Transport</b> (e.g. Taxi)	15
	<b>113,251</b>

The incurrence of these disbursements was necessary and proper.

## Disbursements paid to the Liquidators' firm

The total disbursements paid by the Company to the Liquidators' firm (either directly or in reimbursement of a payment to a third party) during the period 28 September 2020 (date of liquidation) to 28 September 2022 was \$2,761, as follows:

Recipients	Purpose	Amount paid (excl GST) \$
Allied Press Limited	Advertising	239
Department of Internal Affairs	Advertising	215
NZME Publishing Limited	Advertising	830
Stuff Limited	Advertising	695
Courier	Communication costs	578
Iron Mountain New Zealand Limited	Offsite storage	190
Taxi	Transport	15
		<b>2,761</b>

Of this amount, \$2,761 was paid in the six-month period ended 28 September 2022.

## Changes to the basis for charging internal disbursements in the future

There has been no change in the basis of charging internal disbursements that will be charged to the liquidation in the future.

## Matters that have contributed to the level of remuneration

The work undertaken is summarised above.

If you require any further information, please contact us.



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Colin Owens

27 October 2022

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Date

The total remuneration received in the liquidation (net of GST) between 28 September 2020 and 28 September 2022 was:

Level	Hourly rates \$	Description	Hours	Cost \$
<b>Office Administrator</b>	95-125	Protecting & Realising Assets	5.2	659
		Statutory, Creditor & Professional Duties	40.2	4,809
			<b>45.4</b>	<b>5,468</b>
<b>Analyst</b>	215	Protecting & Realising Assets	2.3	490
		Statutory, Creditor & Professional Duties	17.3	3,730
			<b>19.6</b>	<b>4,220</b>
<b>Senior Analyst</b>	260	Protecting & Realising Assets	26.8	6,977
		Statutory, Creditor & Professional Duties	136.9	35,631
			<b>163.7</b>	<b>42,608</b>
<b>Manager</b>	325	Protecting & Realising Assets	9.1	2,730
		Statutory, Creditor & Professional Duties	1.4	429
			<b>10.5</b>	<b>3,159</b>
<b>Associate Director</b>	400	Protecting & Realising Assets	109.6	44,719
		Statutory, Creditor & Professional Duties	168.7	67,780
			<b>278.3</b>	<b>112,499</b>
<b>Director</b>	500	Protecting & Realising Assets	3.6	1,777
		Statutory, Creditor & Professional Duties	4.6	2,299
			<b>8.2</b>	<b>4,076</b>
<b>Liquidator</b>	500-620	Protecting & Realising Assets	69.7	35,888
		Statutory, Creditor & Professional Duties	85.5	44,939
			<b>155.2</b>	<b>80,826</b>
		<b>Total Remuneration</b>	<b>680.9</b>	<b>252,856</b>

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