

# STA Travel (NZ) Limited (In Liquidation)

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

As at 28 September 2021

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On 28 September 2020, Colin Owens and David Webb were appointed liquidators of STA Travel (NZ) Limited (In Liquidation) ("Company").

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 have corresponded with the various airlines and third-party suppliers seeking details and repayment of refunds (not previously refunded) due to customers. To date, funds have been received from the International Air Travel Association (**IATA**) and a small number of travel vendors.

Of these travel vendors:

- some have advised that they are dealing with affected customers directly and will not be remitting funds to the Liquidators,
- others have advised they will follow the directions of the Court (see below), and
- some travel vendors have simply not responded.

We are continuing to follow up with these airlines to recover monies for the benefit of affected customers. The funds which have been remitted are held in trust by the Liquidators, until such time as a directions order is made by the Court.

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 can 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 the refunds recovered to date, and any additional refunds recovered, should be distributed.

The Liquidators secured third-party funding from the Liquidation Surplus Account to make an application to the Court for directions.



The Liquidators have also discussed the Company's eligibility of the reimbursement scheme with Government officials. The Liquidators will apply for the reimbursement scheme subject to recovering funds and determining how these funds should be disbursed. It is our intention is to apply for the reimbursement scheme once we have directions from the Court.

## Actions taken since the Liquidators' previous report

The Liquidators have worked with their solicitors to file the application to the Court to seek directions (referred to above). The Liquidators have notified all creditors who have filed claims in the liquidation of the application filed with the Court. The application will be heard by the High Court in February 2022.

The Liquidators have also confirmed that the Company is eligible for the Government Travel reimbursement scheme, subject to the directions given by the Court.

The Liquidators have continued to attend to numerous creditor queries.

The Liquidators also worked with various airlines and travel vendors who have 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.

The Liquidators have continued their investigation into the financial affairs of the Company to ascertain whether there are any other recoveries for the benefit of creditors.

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

The Liquidators will make a distribution to the relevant customers in accordance with the Court directions once received.

The Liquidators will continue with their investigation into the financial affairs of the Company to establish any other recoveries available for the benefit of creditors.

## Estimated completion date

There is no change to the estimated date of completion of the liquidation from that given in the Liquidators' last report.

## 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 know 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 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**.

## Interests statement

The Liquidators included an Interests Statement in their initial liquidators' report, and this was made available to all creditors of the Company. No further information has come light 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 Lily Choun.

Dated: 27<sup>th</sup> October 2021

A handwritten signature in blue ink, appearing to read "Colin Owens".

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Colin Owens  
Liquidator

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Email: [lcraig@deloitte.co.nz](mailto:lcraig@deloitte.co.nz)

Lily Choun  
DDI: +64 9 306 4431  
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## Appendix A

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

All figures exclude GST.

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

#### Notes

- 1 No Change - The liquidators are still investigating the actual amount owing to the Company.
- 2 No Change - Bank funding was received in the Administration & was part of the funds transferred from the Administrators.
- 3 No Change - Assets of net \$4k have been realised. We estimate approx. \$2k worth of computer equipment still to realise.
- 4 Actual preferential creditor claims filed in the liquidation.
- 5 Actual unsecured creditor claims filed in the liquidation

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

## Appendix A.1

### Updated list of 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	Alannah-Morgan Peters
Aaron Mark Rush	Alayna Rennie-Cook
Aaron Russell & Lana Corrigan	Albany Shopping Centre & Albany Shopping Centre (No. 2) Ltd)
Abbey Lauren Hill	Aleisha Beck
Abbey-Louise L'Estrange	Aleisha Joyce Hibell & Joshua Melvin Denney
Abbie Brown	Aleisha Nadine Gosset
Abbie Laura Carter	Aleksandar Cirilovic
Abhinav Sackdeva & Ritika Uniyal	Alex Murrant
Abigail Burgess	Alex Vermeulen
Abigail Frances Barnes	Alexander James Lowry
Abigail Holding	Alexandra Lindsay
Abigail Lupton	Alexandra Magill
Abigail Ruth Drane	Alexandra Wood
Abigail van Dyke & Caleb Lepper	Alexis Gray & Justine Vizirgianakis
Abigale Loader	Alexis McKellow-Reading
Adam Burden	Algrove Investments Limited
Adam Evans	Alice Bird
Adam Francis	Alice Caiger
Adam Schaapveld	Alice Clare Morrison
Adam Ward	Alice Eve Fisher
Adele McLean	Alice Gallagher
Adi Manakilagh Celia -Christabel Okelani	Alice Mollie Darling Wheeler
Tog'anivalu-Kikau	Alice Ultee
Adina Royer	Alice Wu
Aditya Komari	Alisha Hunt
Adorania Tani Vaimalu	Alisha Nisha Rodrigues
Adrian Lopez	Alison Bartley
Ahmad Arsalan	Alison Mary Sandle
Aidan Joblin-Mills	Alison Wyllie
Aidan Ryce	Alivia Nevin
Aimee Keogh	All Stars Inn Ltd
Aimee L Brewster	Allan Hodges
Aimee Martin	Allan Llyall & Elisabeth Cunningham
Aishwarya Rahi	Allanae Pearl E Campo
Aizhyll Kye Tababa	Allen & Judy Carneiro
Akiro Toida	Allison Hei
Alan Gar Wei Lou	Althea Strydom
Alan Montague	Alya Miguel
Alan Rodgers	Alysha Adam & Wayne Ryder
Alana Perry	Alyssa Berimballi
Alanna Fettes	Alysa Mercado
	Amanda Chamberlain

Amanda Coe  
Amanda Lawson  
Amanda North  
Amanda Rose Jarvis  
Amanda Smith  
Amanda Stocks  
Amber Garrett & Dylan Leney  
Amber McIntosh  
Amber Tawhi  
Amber-Louise Dorward  
Amelia Bunting  
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  
Andrea Bassick  
Andreana Smyth  
Andrew and Wendy Manson  
Andrew Barnett-Olsen  
Andrew Boyle  
Andrew Cato & Georgia Drumm  
Andrew Curry  
Andrew de Wit and Casey de Wit  
Andrew Haren  
Andrew Peter Tzoumis  
Andrew Simpson and Paula swan  
Andrew Smith  
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  
Anthea Jayne Barton  
Anthony and Marilyn Thorpe  
Anthony Buchanan  
Anthony Hall  
Anthony Parsons  
ANZ Bank New Zealand Limited  
Aoife Quigley  
Aoite Magner  
Apriel Simpson & William Burnett  
Ariana Kohai  
Arvikesh Chand  
Asai Zamani  
Asheligh 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  
Bianne 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-Tangihare  
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  
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  
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  
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 James McEwan-Jones  
Christopher Little  
Christopher Parker & Jodie Cox  
Claire Richards  
Claire Sheldon  
Clarade Yparraguirre  
Clare McIlwraith  
Clare Miller  
Clarissa Chang  
Claudia Williams  
Cleo Kranenburg  
Clinton Le Roux  
Clive Warren North & Christine Joy North  
Codie King  
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 Naim Serra  
Daniel Priest  
Daniel Taylor  
Danielle Kendall  
Danielle Nicole Sefo  
Danielle Shortt  
Dani-Elle White  
Danni-Elle Lindsay & Tapita Maui Areal  
Dannielle Smith  
Dante Barcebal Bersabe  
Darren Wayne Dillon  
David Barnes & Anne McLroy  
David Booth  
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  
Deirdre Burke  
Deja Ngatoa  
Delilah Alinea Basabas  
Delphine Henselmann  
Denise Du Plooy  
Deon Gerber  
Derek Hyslop  
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  
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  
Elena Rimbovska  
Elenor Som  
Elinor Morris  
Elisabeth Brown  
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 Carter  
Ellen Grace Trainer  
Ellen Lear  
Ellen Louise O'Cain  
Elliot O'Sullivan  
Elsie Cropp-Vaimea  
Emilia Zeller  
Emily B. Gooding  
Emily Briggs  
Emily Dow  
Emily Grace Fau-Goodwin  
Emily Koenen  
Emily Mills & Christopher West  
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

Erin Riley nee Caswell  
Essi Polho  
Ethan Burge  
Evalyn Fidelino  
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  
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 Williamson  
Genevieve Malden  
Gengamma Thomas  
George McGregor  
Georgette Fairley Russell  
Georgia Kellow  
Georgia Oosthuizen (Fraser)  
Georgia Smith  
Georgia Teh  
Gia Hurring  
Gilliam Louise Blomgren  
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 McLean  
Hannah Munro  
Hannah Parker & Mason Stevens  
Hannah Reichenbach  
Hannah Roxburgh  
Hannah Ryll  
Hannah Spedding  
Hannah Swannie  
Hannah Tilsley  
Hannah Walters  
Hannah Woolley  
Harriette Johnson  
Harrison Biss  
Harun Masih  
Hawre Eliassi  
Hayden Hall  
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 Caunt & Eleanor Moss  
Holyoake Group Ltd  
Hope Burmeister  
Hope Wright  
Horace Henderson  
Houda Alibranhimy  
Hrishikesh Vengayil  
Huiling Sun  
Iain Griffin  
Ian Robert Soutar  
Ian Witten  
IEP New Zealand limited (Administrators Appointed)  
Igor Biryukov  
Iman Abulaila  
Inland Revenue  
International Needs New Zealand  
Isabel Holm  
Isabel Yanet Vasquez Godoy  
Isabella Fanselow  
Isabelle Lardeux-Gilloux  
Isabelyanet Vasquez Godoy  
Isha Khopkar  
Isla Christensen  
Itakura Melville  
Ivry Painelli  
J. Paolo Songcayauon  
Jacinta S McKenzie  
Jack Jones  
Jack Lees  
Jack McIntosh Telfer  
Jack Newton  
Jack Spencer Diamond  
Jack Stuart Anderson  
Jacob Reese-Jones  
Jacopo Cometti  
Jacqueline Engelbrecht  
Jacqueline Randell  
Jade Shaw  
Jade Smith  
Jade-Marie Hill  
Jadene waddell & Scott Windley  
Jaime Rewa Te Aroha Fuller  
Jake Punimata  
Jake Smith  
Jamal Poland  
James & Jessica Richardson  
James Birtles  
James Burchett  
James De Bono  
James Hilton Williams  
James Lansdown & Mary Sullivan  
James Robert Stevens  
James Stannard  
James Takarangi-Berry  
James Young  
Jamie Garrick  
Jamie Rifat Omer  
Jan McConnell  
Jan Schmitt  
Jan Tollemache  
Jan Williem Donia and Ashleigh Ruddenklau  
Jana Fransbach  
Jana Phillips-Odukwe  
Jane Cochrane  
Jane Collie  
Jane Ellery  
Jane Hine Tepou Pera  
Jane Linn  
Jane Qun Wang  
Jane Susan Wright  
Janet & George Morrison  
Janet Erasmus  
Janette Birch & Kyle Birch  
Janette Topia  
Janice Cameron Tait & Swwn Mahler  
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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

## Appendix B

### Statement of realisations and distributions

	1st six-monthly Report \$ (GST excl) 28/09/2020 - 28/03/2021	2nd six-monthly Report \$ (GST excl) 29/03/2021 - 28/09/2021	TOTAL \$ (GST excl)
<b>Opening Bank Balance (28 September 2020)</b>	<u>0</u>	<u>8,125</u>	<u>0</u>
<b>Realisations</b>			
Interest (Nett)	35	80	115
Funds Transferred from Administration	32,664		32,664
Sale of assets	5,226		5,226
Trade Creditor Refund	74		74
Pre-Liquidation Insurance Refund	6,183		6,183
<b>Total Receipts</b>	<u>44,182</u>	<u>80</u>	<u>44,262</u>
<b>Distributions</b>			
Cost of Asset Sales	1,222		1,222
Insurance	250		250
Administrators' Fees (Contracted work)	30,000		30,000
GST Net	4,585		4,585
<b>Total Payments</b>	<u>36,057</u>	<u>0</u>	<u>36,057</u>
<b>Closing Bank Balance (28 September 2021)</b>	<u><u>8,125</u></u>	<u><u>8,205</u></u>	<u><u>8,205</u></u>

### 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 David Owens and David Sean 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

No remuneration has been paid to the Liquidators during the liquidation to date.

The Company's merchant acquirer contracted and provided funding to the Administrators to undertake a specific piece of work during the Administration to assist it in understanding details of the charge back transactions to customers of the Company, with a view to facilitating refunds where appropriate.

This funding was part of the funds that were transferred over from the Administration to the Liquidation of the Company. As such, the Administrators' remuneration was paid during the course of the liquidation.

### 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 the period 28 September 2020 (date of liquidation) to 28 September 2021:

Disbursement	\$ (excl GST)
<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
	<u>1,472</u>

The incurrence of these disbursements was necessary and proper.

## Disbursements paid to the Liquidators' firm

No disbursements were paid by the Company to the Liquidators' firm (either directly or in reimbursement of a payment to a third party) in the six month period ended 28 September 2021.

## 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.

The Liquidators have made their standard enquiries and have concluded matters arising from these enquiries.

If you require any further information, please contact us.



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Colin Owens

27<sup>th</sup> October 2021

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Date



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