

STA Travel (NZ) Limited (In Liquidation)

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

As at 28 March 2023

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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 7th 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.

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.

Actions taken since the Liquidators' previous report

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 liaised with the airlines to locate the contact details for those customers who were due refunds and as a result have made a few more distributions to these customers.

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 to be within the next six-month reporting period. This is different from the Liquidators' last report because there was a slight delay in collecting the remaining refunds due to the Company from the various airlines and travel suppliers.

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. 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 Louise Craig or Lily Choun.

Dated: 26 April 2023



Colin Owens
Liquidator

Louise Craig
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Email: lcraig@deloitte.co.nz

Lily Choun
DDI: +64 9 306 4431
Email: lchoun@deloitte.co.nz

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	Estimated to 28/03/2022 ² (GST excl) \$'000s	Estimated to 28/09/2022 (GST excl) \$'000s	Estimated to 28/03/2023 (GST excl) \$'000s
	Note						
Assets at book or advised values*							
Trade & other receivables	1	TBC	TBC	TBC	TBC	219	216
Bank funding	2	30	30	30	30	30	30
Property, plant & equipment	3	4	6	6	15	14	14
Total assets		<u>34</u>	<u>36</u>	<u>36</u>	<u>45</u>	<u>263</u>	<u>260</u>
Liabilities*							
Unsecured preferential creditors	4	<u>(439)</u>	<u>(436)</u>	<u>(458)</u>	<u>(489)</u>	<u>(489)</u>	<u>(489)</u>
Total secured and preferential creditors		<u>(439)</u>	<u>(436)</u>	<u>(458)</u>	<u>(489)</u>	<u>(489)</u>	<u>(489)</u>
Estimated net before unsecured creditors		(405)	(400)	(422)	(444)	(226)	(229)
Unsecured creditors	5	<u>(11,146)</u>	<u>(11,146)</u>	<u>(10,755)</u>	<u>(10,760)</u>	<u>(10,840)</u>	<u>(10,840)</u>
Total unsecured creditors		<u>(11,146)</u>	<u>(11,146)</u>	<u>(10,755)</u>	<u>(10,760)</u>	<u>(10,840)</u>	<u>(10,840)</u>
Calculated net balance (shortfall) to creditors prior to costs of the administration & liquidation		<u><u>(11,551)</u></u>	<u><u>(11,546)</u></u>	<u><u>(11,177)</u></u>	<u><u>(11,204)</u></u>	<u><u>(11,066)</u></u>	<u><u>(11,069)</u></u>

Notes

- 1 Est receivables owed to the Company.
- 2 No Change.
- 3 No Change.
- 4 No Change.
- 5 No Change.

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



Alisha Hunt
Alisha Nisha Rodrigues
Alison Bartley
Alison Mary Sandle
Alison Wyllie
Alivia Nevin
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
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
Baddalyanage 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 (0211222860)
Colin Lowe
Colin MacRae & Laura Archer
Colin Nankivell
Connor Abbot
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
Ederson Clemente Peluffo
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
Ethan Holm
Evalyn Fidelino
Evangeline Lindsay
Ewan Andrew Syme
Ezekiel Hope
Ezilene Maria Da Silva
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 Robson
Hannah Roxburgh
Hannah Ryall
Hannah Spedding
Hannah Swannie
Hannah Tilsley
Hannah Walters
Hannah Willson
Hannah Woolley
Harriette Johnson
Harrison Biss
Harun Masih
Hawre Eliassi
Hayden Parkinson
Hayder Alsultan & Hamsa Alaraji
Hayley Butler
Hayley Davies
Hayley Jade Culverwell
Hayley Lacey
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
Ivana Sequeira & Alexander Bisson
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 Billingham
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 Craig Pettit
James De Bono
James Hilton Williams
James Lansdown & Mary Sullivan
James Robert Stevens
James Stannard
James Takarangi-Berry
James Young
Jamie Garrick
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Statement of realisation and distributions

	1st six- monthly Report \$ (GST excl) 28/9/20 - 28/3/21	2nd six- monthly Report \$ (GST excl) 29/3/21 - 28/9/21	3rd six- monthly Report \$ (GST excl) 29/9/21 - 28/3/22	4th six- monthly Report \$ (GST excl) 29/3/22 - 28/9/22	5th six- monthly Report \$ (GST excl) 29/9/22 - 28/3/23	TOTAL \$ (GST excl)
Opening Bank Balance (28 September 2020)	0	8,125	8,205	25,048	50,721	
Realisations						
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 (<i>Court directions</i>)			48,737	1,263		50,000
Trade creditor refund	74					74
Travel Provider refunds (<i>customer funds held on trust</i>)				391,326		391,326
Travel Provider refunds (<i>non-customer related</i>)			6,738	195,901	13,828	216,467
Pre-Liquidation insurance refund	6,183					6,183
Other income				455		455
GST net			1,196			1,196
Total Receipts	44,182	80	65,581	589,702	13,828	713,373
Distributions						
Cost of asset sales	1,222					1,222
Bank fees				364	36	400
Insurance	250					250
Repaying Liquidation Surplus Account funding (<i>Court directions</i>)				50,000		50,000
Distribution to customers (<i>funds held on trust</i>)				190,092	501	190,593
Liquidators' fees (<i>General</i>)				170,516		170,516
Liquidators' fees (<i>Court Directions & distribution process</i>)			8,419	73,921	26,548	108,888
Legal costs (<i>Court directions & distribution process</i>)			40,318	68,700	15,418	124,437
Administrators' fees (<i>contracted work</i>)	30,000					30,000
Liquidators' disbursements				2,761		2,761
GST net	4,585			7,675		12,260
Total Payments	36,057	0	48,737	564,029	42,503	691,326
Less Customers amounts not yet distributed					9,375	9,375
Closing Bank Balance (28 March 2023)	8,125	8,205	25,048	50,721	12,672	12,672

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 March 2023 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 \$26,548 (net of GST) in part payment for the work performed in the six month period ended 28 March 2023 and prior periods.

The total remuneration we have received in the liquidation is \$279,404 (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 March 2023:

Disbursement	\$ (excl GST)
Advertising: Used to advertise the liquidation	1,978
Communication costs (e.g. postage, phone calls, faxes, courier charges)	578
Costs of asset sale (e.g. commission, advertising/marketing, transport): The direct cost of selling the company’s assets (i.e. not the liquidators’ time)	1,222
Insurance: Used to protect the cost of insuring risks of a company (e.g. material damage, general liability)	250
Legal costs (e.g. legal fees, expert witness costs, Court filing fees, digital transcription): Used to protect the company/liquidators and litigate	124,437
Offsite storage: Used to store a company’s records where there is a volume of the records	190
Transport: Taxi	15
	128,670

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 March 2023 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
		2,761

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 March 2023.

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.



Colin Owens

26 April 2023

Date

The total remuneration received in the liquidation (net of GST) between 28 September 2020 and 28 March 2023 was:

Level	Hourly rates \$	Description	Hours	Cost \$
Office Administrator	95 - 125	Protecting & Realising Assets	1.6	205
		Statutory, Creditor & Professional Duties	46.4	5,586
			48.0	5,791
Analyst	215	Protecting & Realising Assets	3.3	714
		Statutory, Creditor & Professional Duties	16.6	3,570
			19.9	4,284
Senior Analyst	260	Protecting & Realising Assets	24.0	6,233
		Statutory, Creditor & Professional Duties	143.1	37,208
			167.0	43,441
Manager	325	Protecting & Realising Assets	10.0	3,028
		Statutory, Creditor & Professional Duties	17.2	5,971
			27.2	8,999
Associate Director	400	Protecting & Realising Assets	138.6	56,077
		Statutory, Creditor & Professional Duties	155.2	62,401
			293.8	118,478
Director	500	Protecting & Realising Assets	7.4	3,681
		Statutory, Creditor & Professional Duties	1.3	626
			8.6	4,307
Liquidator	500-620	Protecting & Realising Assets	88.2	45,310
		Statutory, Creditor & Professional Duties	93.1	48,794
			181.3	94,104
Total Remuneration			745.8	279,404

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