

Taste Cultural Food Tours Incorporated (In Liquidation)
Incorporation No.: INC1500380
A.B.N. 62 604 793 035 ("the Association")

Statutory Report to Creditors

3 July 2025

Pursuant to Section 64 of the Associations Incorporation Act 2009 (**the Associations Act**), the winding up of an association is declared to be an applied Corporations legislation matter for the purposes of Part 3 of the Corporations (Ancillary Provisions) Act 2001, and as such, Parts 5.5 and 5.6 of the Corporations Act 2001 (**the Act**) apply, subject to certain modifications outlined within Section 64 of the Associations Act.

I refer to my appointment as Liquidator of the Association on 4 April 2025. This report is to be read in conjunction with my previous circular to creditors dated 22 April 2025, which is available at <https://wexted.com/creditors/taste-cultural-food-tours-incorporated>.

The purpose of this report is to:

- provide you with an update on the progress of the liquidation; and
- advise you of the likelihood of a dividend being paid in the liquidation.

Defined terms in this report are consistent with those in my previous circular.

1. Update on the progress of the Liquidation

1.1. Background

The Association was incorporated on 13 March 2015 as a charity and social enterprise that provided training and employment programs to new migrants, refugees and young people. The Association offered food tours to promote cross-cultural understanding, supporting local communities and food businesses.

The Association ceased trading due to financial difficulties on 12 March 2025. At the time, it had 8 employees, five part-time and three casual, all of whom were terminated via email on 12 March 2025, except for one employee who resigned prior.

The business failed due to a combination of unreserved leave entitlements, excessive liabilities, and tour delivery costs consistently exceeding revenue. Following an assessment of the Association's high insolvency risk, the committee voted to place the Association into liquidation on 12 March 2025, and my appointment subsequently occurred on 4 April 2025.

1.2. Statutory information

A search of the NSW Incorporated Associations Register, and the Australian Charities and Not-for-profits Commission (**ACNC**) discloses the following details on the Association and its members.

Statutory Information

Association details

| | |
|-----------------------------|--|
| Date of incorporation | 13 March 2015 |
| Registered office | Suite 2.05, Level 2, Mungo Scott Building, 18 Flour Mill Way, Summer Hill NSW 2131 |
| Principal place of business | Suite 2.05, Level 2, Mungo Scott Building, 18 Flour Mill Way, Summer Hill NSW 2131 |



| Name | Role |
|--------------------|------------------|
| Emmanuelle Prineas | Committee Member |
| Hoa Ngoc Vy Tran | President |
| James Tran | Vice-president |
| Joanna Savill | Secretary |
| Tram Anh Ngoc Dang | Public Officer |

Source: ASIC Association Search

2. Estimated assets and liabilities

The committee members of an Association are required to complete and provide to the Liquidators a statement about the Association's business, property, affairs, and financial circumstances, also known as the Report on Company Activities and Property (**ROCAP**).

The ROCAP is a snapshot of the assets and liabilities of the Association, as at the date of appointment, disclosing book values and estimated realisable values (**ERV**) for assets.

Below is a summary of the assets and liabilities of the Association and a comparison between the ROCAP provided by the committee members and the Liquidators' preliminary ERV.

| Summary of Financial Position (\$) | | | |
|---|-------|-----------------|------------------|
| Description | Note | ROCAP | Liquidators' ERV |
| Assets | | | |
| Cash | 2.1.1 | 4,201 | 3,190 |
| Prepayments | 2.1.2 | 784 | 0 |
| Trade Receivables | 2.1.3 | 900 | 0 |
| Total Assets | | 5,884 | 3,190 |
| Liabilities | | | |
| Secured Creditors | 2.2.1 | 0 | 0 |
| Priority Creditors | 2.2.2 | 18,989 | 41,262 |
| Statutory Creditors | 2.2.3 | 7,304 | 22,741 |
| Ordinary Unsecured Creditors | 2.2.4 | 63,860 | 73,232 |
| Total Liabilities | | 90,153 | 137,235 |
| Net Asset Surplus / (Deficiency) | | (84,268) | (134,045) |

Further details on my investigations to date regarding the reported assets and liabilities are provided below for creditors' information. Should creditors be aware of any additional assets, please contact my office as soon as possible.

2.1. Assets

2.1.1. Cash on Hand

Following my appointment, I wrote to all major financial institutions in Australia to identify bank accounts in the Association's name. Westpac advised there was one account in the Association's name, with a balance of \$2,488.96 as at the date of my appointment. The credit balance of \$2,488.96 from Westpac has now been received in the Association's Liquidation account. I confirm that the pre-appointment account has now been closed.

In addition, the Association held a balance of \$700.70 with Weel, a payment platform previously used to pay food vendors and reimburse guides during tours. After liaising with Weel, the available balance was transferred to the liquidation account.



As such, the estimated realisable value (ERV) of cash on hand is c. \$3.2K.

2.1.2. Prepayments

As at the date of my appointment, Xero records indicate prepayments of \$783.80 relating to a 12-month insurance policy with United Insurance. As the Association has ceased trading and the policy is non-transferable, I do not anticipate any refund or recovery from the insurer. Accordingly, the ERV of prepayments is nil.

2.1.3. Trade Receivables

At the date of my appointment, the Association's records disclosed a single outstanding trade receivable in the amount of \$900 owed by Central Coast Grammar School (**CCGS**), relating to an invoice dated 11 March 2025.

CCGS advised that the invoice for the outstanding amount will not be paid as they did not attend the tour and did not receive the service because the Association entered liquidation. Therefore, the ERV of trade receivables is nil.

2.2. Liabilities

2.2.1. Secured Creditors

A search of the Personal Property Securities Register (**PPSR**) did not identify any security registrations against the Association.

Accordingly, there are no known secured creditors, and all creditor claims are expected to rank as priority or unsecured.

2.2.2. Priority Creditors

Outstanding employee entitlements rank in priority to ordinary unsecured creditors.

Where there are insufficient funds in a liquidation to facilitate distribution to priority creditors, employees may be eligible for payment from the Department of Employment and Workplace Relations (**DEWR**) under the Fair Entitlements Guarantee (**FEG**) scheme.

This government body specialises in assisting employees with outstanding entitlements that become due because of employers becoming insolvent. The scheme assists with the following employee entitlements:

- Up to a maximum of 13 weeks unpaid wages for the period prior to the appointment of a liquidator or the date of termination of employment;
- Unpaid annual leave;
- Unpaid long service leave;
- Up to a maximum of five weeks unpaid payment in lieu of notice; and
- Up to a maximum of four weeks unpaid redundancy entitlement for each completed year of service.

Further information regarding FEG is available on the DEWR website <https://www.dewr.gov.au/fair-entitlements-guarantee>.

Outstanding superannuation contributions (including superannuation guarantee surcharge) are not covered by FEG and FEG assistance is not available to non-Australian resident employees and apprentices. Certain other caps also apply. FEG claims and payments may take in excess of 16 weeks to be processed, depending on the circumstances.

It should be noted that employee entitlements are paid in priority to secured creditors from any circulating asset realisations.



As noted above, the Association had eight employees, all of whom were terminated via email on 12 March 2025, except for one who resigned prior. I have continued to liaise with former employees following my appointment to obtain further information about the Association and assist them with FEG claims and other enquiries.

A summary of the estimated amounts owed to employees is provided in the table below:

| Employee entitlements | Amount (\$) |
|---------------------------|---------------|
| Unpaid Wages - Ordinary | 7,537 |
| Annual Leave | 23,753 |
| Payment in Lieu of Notice | 5,868 |
| Superannuation | 4,103 |
| Total | 41,262 |

Source: Association Xero records, payroll records provided by Management and WXA calculations

Employees of a small business with less than 15 employees are generally not entitled to redundancy pay. Based on the Association's books and records, I estimate the ATO is owed a priority amount for \$4,103.34 in respect of outstanding employee superannuation contributions. As such, employee claims are estimated to total \$41,262.

I have notified FEG of my appointment and have agreed to undertake employee entitlement verification services for FEG. I am continuing to liaise with FEG regarding employee claims.

2.2.3. Statutory Creditors

To date, I have received a Proof of Debt (**POD**) from iCare, advising an amount owed of \$1,373.33.

In addition, the ATO has submitted a POD for \$6,209, comprising GST and other running balance account debts. I have not yet been advised by the ATO as to the number of outstanding lodgements and tax obligations. Therefore, the ATO's claim may be subject to change.

The Association's books and records indicate that Parramatta Council is owed \$15,159 as at the date of my appointment. I have not received a POD in respect of this amount.

I am not aware of any other statutory creditors.

2.2.4. Ordinary Unsecured Creditors

I have been provided with a list of creditors extracted from the Association's customer and supplier listings, which shows a total of c. \$73.2K owing to 323 ordinary unsecured creditors. I have received PODs from limited unsecured creditors, totalling c. \$7.6K.

Creditors are referred to **Appendix A** for a list of the known creditors of the Association at the date of this report.

Should any other parties have a claim against the Association, please submit the Formal Proof of Debt Form, attached at **Appendix B**, to this office.

All creditor claims remain subject to adjudication by the Liquidator.

3. Receipts and Payments to date

Enclosed in **Appendix C** are the details of all receipts and payments in the liquidation to date.



4. Investigation and recovery actions

I have conducted investigations into the affairs of the Association prior to my appointment and any potential recovery actions that may be available to the Liquidator to pursue.

To date, I have undertaken the following preliminary investigations:

- Contacted major banks to obtain details of any bank accounts in the Association's name;
- Requested completion of a ROCAP;
- Issued letters to debtors and attended to follow up queries and correspondence;
- Liaised with members regarding the assets of the Association;
- Liaised with members regarding potential recoverable transactions;
- Reviewed the Association's Xero records;
- Liaised with the Association's members and external accountant to obtain information regarding the Association's financial status;
- Reviewed books and records regarding employee entitlements;
- Conducted general online searches and investigations into the affairs of the Association; and
- Conducted searches with Fair Trading NSW and the NSW Land Registry Services.

My findings from these investigations are preliminary and subject to change on receipt of further information or the Association's books and records.

4.1. Adequacy of books and records

Section 286 of the Act requires an Association to keep written financial records that correctly record and explain its transactions, financial position, and performance, to enable true and fair financial statements to be prepared and audited. Financial records must be kept for seven years after the completion of the transaction to which the records pertain.

To date, I have been provided with the Association's books and records through the Association's Xero accounting system, as well as audited financial statements and employee entitlement calculations from management. My preliminary investigations indicate that the books and records of the Association are adequate up to the date of my appointment.

4.2. Insolvent trading

Pursuant to Section 588G of the Act, committee members have a positive duty to prevent the Association from incurring debts when there are reasonable grounds to suspect insolvency. Pursuant to Section 588M, a liquidator may seek compensation from a committee member for loss suffered due to a breach of this duty.

The following investigations have been conducted to assess the viability of an insolvent trading claim, including:

- Determining the date the Association first became insolvent. A review of the Xero accounts indicates a negative net asset position as at the date of my appointment;
- The Association has reported a current ratio below 1 and has maintained a negative net asset position since FY22.
- The Association has also recorded consistent half-yearly losses since January 2023.
- Based on my preliminary analysis, I estimate the Association was likely insolvent from January 2023.
- It is necessary to quantify debts incurred post-insolvency to determine the potential value of any claim. The total insolvent trading claim could be up to c. \$137.2K, being the total amount owing to creditors as at the date of my appointment.

Further investigations would be required to determine the commerciality of pursuing an insolvent trading claim, including forming a view on the Directors' capacity to meet a claim, understanding the quantum of a claim, and understanding any defences available to a claim.



I note insolvent trading claims are generally challenging to undertake, time consuming and can be expensive claims to administer and run. They may involve a public examination of the directors, obtaining an expert opinion on insolvency and litigation over a considerable period of time.

Presently any insolvent trading claim against the Directors, if one was pursued, would likely require creditor or litigation funding given the available funds in the liquidation.

4.3. Voidable transactions

Pursuant to Section 588FE of the Act, there are several types of transactions that may be voidable as a liquidator. Voidable transactions include unfair preference payments, uncommercial transactions, unfair loans, unreasonable director-related transactions, circulating security interests created within six months of the relation back day and creditor defeating dispositions.

To be considered voidable, the transactions must have occurred within the following timeframes, starting from the relation back day (the relation back day in this instance is 4 April 2025, being the date the liquidation commenced):

- Unfair Preference Payments – six months;
- Uncommercial Transactions – two years;
- Unreasonable Director Related Transactions – four years;
- Related Party Unfair Preference Payments and Related Party Uncommercial Transactions – four years;
- Creditor Defeating Dispositions – 10 years; and
- Unfair Loans – unlimited, subject to the elements of the claim.

My investigations have included a review and identification of transactions that may be recoverable as voidable transactions and are ongoing. Should creditors have any further information in relation to the potential claims or wish to fund further investigations, please contact Tristan Kelleher of this office at tkelleher@wexted.com.

4.3.1. Unfair preference claims

My preliminary investigations have identified potential unfair preference payments totalling \$16,740 to the ATO during the relation-back period (4 October 2024 to 4 April 2025). The Association had a payment plan with the ATO during this period, making monthly repayments of \$500 in addition to regular amounts relating to BAS lodgements. On this basis, the payments are likely to be considered unfair preferences pursuant to section 588FA of the Act. I have submitted a voidable transaction claim with the ATO and am awaiting a response.

My investigations to date have not identified any other unfair preference payments.

Further investigations may change my view on the above potential voidable transactions.

4.4. Director's capacity to pay

Given the nature of the claims and their relatively small and uncommercial value, I have not undertaken an assessment of the Director's financial capacity to satisfy any potential claim. Further investigations may be undertaken should information come to light that warrants such action.

4.5. Other investigations and claims

Since my appointment, I have had correspondence with NSW Fair Trading and other relevant stakeholders in relation to the affairs of the Association. I am also working with the FEG to facilitate the assessment and potential payment of outstanding employee entitlements.

These matters remain under review and may give rise to further claims.



4.6. Statutory report to Fair Trading NSW

Section 533 of the Act requires a Liquidator to lodge a confidential report to Fair Trading NSW if it appears that:

- A past or present officer, or member, of the Association may have been guilty of an offence in relation to the Association; or
- A person who has taken part in the formation, promotion, administration, management or winding up of the Association may have misapplied money or property of the Association or may have been guilty of negligence, default, breach of duty or trust in relation to the Association; or
- The Association may be unable to pay its unsecured creditors more than 50 cents in the dollar.

In relation to this winding up, I note that amongst other things, the Association may be unable to pay its unsecured creditors less than 50 cents in the dollar and traded insolvent for some period prior to my appointment.

I intend to report to Fair Trading NSW shortly.

5. Likelihood of a dividend

At this stage, I do not anticipate a dividend to any class of creditors unless there are recoveries from potential voidable transaction claims.

In the event the likelihood of a dividend changes, I will write to creditors to formally call for POD forms to be submitted in the administration.

6. Cost of Liquidation

I am not seeking creditors' approval for further remuneration at this stage. My estimated costs for this liquidation remain generally in line with the previous estimate of \$29K (exclusive of GST). I note there are insufficient funds in the liquidation to pay the liquidators' costs.

7. What happens next?

I will proceed with the Liquidation, including completion of the following tasks:

- Continue to liaise with FEG regarding employee entitlements, including verification services;
- Finalise and lodge the statutory report to ASIC under Section 533(1) of the Act;
- Continue investigation into the identification of any transactions which may be voidable in nature;
- Consider and pursue potential voidable transactions where commercial;
- Continue investigations in respect to insolvent trading and commence proceedings against the committee members if considered commercial;
- Continue responding to creditors' queries; and
- Attend to administrative tasks and finalise the Liquidation.

Creditors who wish to fund any of the recovery actions should contact my office by **31 July 2025**.

It is presently expected that the liquidation will be finalised within 1 to 3 months.

8. Where can you get more information?

You can access information which may assist you on the following websites:

- ARITA at www.arita.com.au/creditors; and
- ASIC at www.asic.gov.au (search for "insolvency information sheets").



Should creditors have any further information that may assist in my investigation or require further information in regard to this matter, please contact Tristan Kelleher on (02) 9210 1725 or at tkelleher@wexted.com.

Dated this 3rd day of July 2025

Taste Cultural Food Tours Incorporated (In Liquidation)

Andrew McCabe
Liquidator

List of attachments

Appendix A – Creditor Listing
Appendix B – Proof of Debt Form
Appendix C – Receipts and Payments



Appendix A

List of Creditors as at 4 April 2025

Taste Cultural Food Tours Incorporated (In Liquidation)

Incorporation No.: INC1500380

A.B.N. 62 604 793 035 ("the Association")

| Creditor | Related Party | Address | Amount (\$) |
|---------------------------------|---------------|------------------------------------|------------------|
| Priority Creditors | | | |
| Lori Shea | | Redacted | 15,161.38 |
| Sahar Elsemary | | Redacted | 8,547.03 |
| Latife Dogan | | Redacted | 6,108.64 |
| Noorlindah Salleh | | Redacted | 2,867.95 |
| Fiona Renoux | | Redacted | 4,077.21 |
| Albert Luu | | Redacted | 126.00 |
| Lachlan Nguyen | | Redacted | 126.00 |
| John Nguyen | | Redacted | 144.00 |
| Abdullah Sankari | | Redacted | - |
| Aiden Clark | | Redacted | - |
| Dan Mei Wang | | Redacted | - |
| Lesley Unsworth | | Redacted | - |
| Sandeep Kaur | | Redacted | - |
| Sharief Ayoubi | | Redacted | - |
| Shazia Abdullah | | Redacted | - |
| Australian Taxation Office | | ATO Online Services | 4,103.34 |
| Total Priority Creditors | | 16 | 41,261.56 |
| Unsecured Creditors | | | |
| Parramatta Council | | PO Box 32, Parramatta NSW 2124 | 15,159.00 |
| Bacchus Advisory | | PO Box 630, Pyrmont NSW 2009 | 3,300.00 |
| Central Coast Grammar School | | Arundel Rd, Erina Heights NSW 2260 | 2,925.00 |
| Lori Shea | | Redacted | 2,432.00 |
| Gail Rutledge | | Redacted | 1,938.56 |
| iCare | | 321 Kent St, Sydney NSW 2000 | 1,373.33 |
| Mick Fisher | | Redacted | 1,190.00 |
| Australian Taxation Office | | ATO Online Services | 6,209.00 |
| Debbie Hankey | | Redacted | 866.32 |
| Sharyn Sparkes | | Redacted | 742.56 |
| Alice Govers | | Redacted | 660.40 |
| Anh Dang | | Redacted | 526.24 |
| Susan Forsyth | | Redacted | 489.84 |
| Pamela Chalmers | | Redacted | 485.12 |
| James McLarty | | Redacted | 480.00 |
| Peter Thomson | | Redacted | 480.00 |
| Rhea Thrift | | Redacted | 447.52 |
| Linda Holz | | Redacted | 418.08 |
| Craig Kettniss | | Redacted | 400.00 |
| Lynda Maurice | | Redacted | 400.00 |
| Terrona and Chris Ramsay Murray | | Redacted | 395.00 |
| Anne Jaumees | | Redacted | 371.28 |
| Jennifer Jones | | Redacted | 371.28 |
| Lucy Brotherton | | Redacted | 362.48 |
| Rod Henderson | | Redacted | 357.00 |
| Andrew Forbes | | Redacted | 351.52 |
| Megan Jackson | | Redacted | 350.48 |
| Caroline Casdagli | | Redacted | 350.48 |
| Erin Dowdell | | Redacted | 340.00 |
| Susan McCudden | | Redacted | 340.00 |
| Tristan Bradshaw | | Redacted | 334.88 |
| Nigel Jepson | | Redacted | 329.68 |
| Miranda Payne | | Redacted | 320.80 |
| Rebecca Wells | | Redacted | 320.00 |
| Melissa Collins | | Redacted | 310.00 |
| Meg Valencour | | Redacted | 310.00 |

| Creditor | Related Party | Address | Amount (\$) |
|----------------------------|---------------|----------|-------------|
| Keeley Roberts | | Redacted | 310.00 |
| Peter Mullan | | Redacted | 310.00 |
| James McEvoy | | Redacted | 309.92 |
| Lily Harrison | | Redacted | 300.00 |
| Annemarie Cullimore | | Redacted | 300.00 |
| Elizabeth Melih | | Redacted | 300.00 |
| Anne Cameron | | Redacted | 300.00 |
| Donna Ward | | Redacted | 300.00 |
| Tanya Bowes | | Redacted | 300.00 |
| Nicole Gentles | | Redacted | 300.00 |
| Gareth Jones | | Redacted | 290.00 |
| Leanne Ribbans | | Redacted | 272.48 |
| Carol De Heaume | | Redacted | 270.00 |
| Allison Carleton | | Redacted | 268.32 |
| Mary Knapman | | Redacted | 268.32 |
| Caitlin Aitchison | | Redacted | 268.32 |
| Victoria Page | | Redacted | 268.32 |
| Alastair Pearson | | Redacted | 268.32 |
| Jane Betts | | Redacted | 268.32 |
| Philippa Clark | | Redacted | 268.32 |
| Carol Sheldrake | | Redacted | 268.32 |
| Susan Wright | | Redacted | 268.32 |
| Gina Frampton | | Redacted | 268.32 |
| Lauren Asmussen | | Redacted | 268.32 |
| Desiree O'Brien | | Redacted | 268.32 |
| Penny Daven | | Redacted | 268.32 |
| Karen Carkner | | Redacted | 260.00 |
| Jacinta Deep | | Redacted | 260.00 |
| Bree Moody | | Redacted | 257.92 |
| Kenneth Lee | | Redacted | 252.48 |
| Melissa Palmer | | Redacted | 250.00 |
| Bronwen Edwards | | Redacted | 250.00 |
| Daine Blackburn | | Redacted | 250.00 |
| Elizabeth Duncan-Poidevin | | Redacted | 250.00 |
| Margaret Turnbull | | Redacted | 250.00 |
| Alexander Hitchcock-Ashton | | Redacted | 250.00 |
| Kate Glazebrook | | Redacted | 250.00 |
| Genevieve Wallace | | Redacted | 250.00 |
| Hanna Ebeling | | Redacted | 250.00 |
| Rebecca Teale-Sinclair | | Redacted | 250.00 |
| Mark Kelly | | Redacted | 250.00 |
| William Sherwin | | Redacted | 250.00 |
| Anna Glen | | Redacted | 247.52 |
| Jinda Atwal | | Redacted | 247.52 |
| Georgia Houlihan | | Redacted | 247.52 |
| Gen Morgan | | Redacted | 247.52 |
| Melissa Bishop | | Redacted | 247.52 |
| Sara Morley | | Redacted | 247.52 |
| Koulla Maugeri | | Redacted | 247.52 |
| Di Derenzie | | Redacted | 247.52 |
| Richard Morten | | Redacted | 247.52 |
| Susan Nicholas | | Redacted | 247.52 |
| Leanne Johnston | | Redacted | 247.52 |
| Emma Murphy | | Redacted | 240.00 |
| Linda Brotherton | | Redacted | 240.00 |
| Ian Close | | Redacted | 240.00 |
| Robert Erhardt | | Redacted | 240.00 |
| Katarina Thompson | | Redacted | 240.00 |
| Barbara Lloyd | | Redacted | 240.00 |
| Alison Hinkson | | Redacted | 240.00 |

| Creditor | Related Party | Address | Amount (\$) |
|---------------------------|---------------|----------|-------------|
| Leonie Jones | | Redacted | 240.00 |
| Katherine Hartigan | | Redacted | 240.00 |
| Erica Westbury | | Redacted | 240.00 |
| Michele Ferguson | | Redacted | 240.00 |
| Jenny Pittorino | | Redacted | 240.00 |
| Annie-Rose Gough | | Redacted | 240.00 |
| Bree Starr | | Redacted | 240.00 |
| Penny Waterson | | Redacted | 240.00 |
| Fleur Griffiths | | Redacted | 240.00 |
| Marie-Louise Catsalis | | Redacted | 240.00 |
| Sharon Fairbairn | | Redacted | 240.00 |
| Lindall Nubley | | Redacted | 240.00 |
| christopher blaxland | | Redacted | 240.00 |
| Nat Goodall | | Redacted | 240.00 |
| Beverley Harris | | Redacted | 240.00 |
| Hayden Walker | | Redacted | 238.00 |
| Nicola Michael | | Redacted | 238.00 |
| Morgan Duke | | Redacted | 238.00 |
| Nikki McMahon | | Redacted | 238.00 |
| Kirrily Everett | | Redacted | 238.00 |
| Aeriana Lay | | Redacted | 238.00 |
| Rory Connell | | Redacted | 238.00 |
| Jayde Kirby | | Redacted | 238.00 |
| Brian Tam | | Redacted | 238.00 |
| Mark novak | | Redacted | 238.00 |
| Jane Albert | | Redacted | 238.00 |
| Carol Jacobson | | Redacted | 238.00 |
| Karla Satchell | | Redacted | 238.00 |
| Jenny Casey | | Redacted | 238.00 |
| Julie Collareda | | Redacted | 238.00 |
| Craig Bowra | | Redacted | 238.00 |
| David Borland | | Redacted | 237.12 |
| Sue mcGilvray | | Redacted | 237.12 |
| Lesley McFadzean | | Redacted | 237.12 |
| Kristie Huthnance | | Redacted | 226.72 |
| Kate Glanville | | Redacted | 226.72 |
| Ann Tan | | Redacted | 226.72 |
| Katie Lawson | | Redacted | 220.00 |
| Ellen Nesteroff | | Redacted | 220.00 |
| Marilyn Coventry | | Redacted | 220.00 |
| Phil Yee | | Redacted | 218.00 |
| Agustina Ceballos | | Redacted | 218.00 |
| Pam Bray | | Redacted | 218.00 |
| Grant Muirhead | | Redacted | 218.00 |
| Nicola Johnson | | Redacted | 218.00 |
| Georgina Goldsmith | | Redacted | 218.00 |
| Margie Seale | | Redacted | 218.00 |
| Leslie Pascoe | | Redacted | 218.00 |
| Narelle Schuh | | Redacted | 218.00 |
| Adrienne Feneley-McFadden | | Redacted | 200.00 |
| Anne Loxley | | Redacted | 200.00 |
| Dianne Mcguire | | Redacted | 200.00 |
| Keshani De silva | | Redacted | 200.00 |
| Daniel Sommerville | | Redacted | 200.00 |
| Linda Smith | | Redacted | 200.00 |
| Neeraj Kohli | | Redacted | 200.00 |
| Marissa Rudd | | Redacted | 200.00 |
| Krista Payne | | Redacted | 200.00 |
| Daniel White | | Redacted | 200.00 |
| Alexandria Vumbaca | | Redacted | 200.00 |

| Creditor | Related Party | Address | Amount (\$) |
|----------------------|---------------|----------|-------------|
| Maureen Clark | | Redacted | 200.00 |
| Bronwyn Green | | Redacted | 200.00 |
| Leslee Wheeler | | Redacted | 200.00 |
| tryn chalmers | | Redacted | 200.00 |
| Christina JARRON | | Redacted | 200.00 |
| Taryn Chalmers | | Redacted | 200.00 |
| Dzung Vo | | Redacted | 200.00 |
| Bev Carroll | | Redacted | 200.00 |
| Callan MacLeod | | Redacted | 200.00 |
| Tim Roseman | | Redacted | 200.00 |
| Brenda Cologon | | Redacted | 200.00 |
| Eleanor Mcrae | | Redacted | 200.00 |
| Grace Whyte | | Redacted | 200.00 |
| Ross Skinner | | Redacted | 200.00 |
| Liana Roze | | Redacted | 200.00 |
| Anita Talpade | | Redacted | 200.00 |
| Bernadette Colling | | Redacted | 200.00 |
| Dimity Bennett | | Redacted | 200.00 |
| Corrina Anderson | | Redacted | 200.00 |
| Josh Leard | | Redacted | 200.00 |
| Brendan Browner | | Redacted | 200.00 |
| Jill Bryant | | Redacted | 200.00 |
| Debra Brown | | Redacted | 200.00 |
| Lisa Tan | | Redacted | 200.00 |
| Sheree Gibb | | Redacted | 200.00 |
| Jessica Holmes | | Redacted | 200.00 |
| Melina Morgan | | Redacted | 200.00 |
| Wendy Nicholson | | Redacted | 190.00 |
| Mark Histon | | Redacted | 190.00 |
| Shauna Cunningham | | Redacted | 180.00 |
| brooke benson | | Redacted | 170.00 |
| Ian Campbell | | Redacted | 170.00 |
| Kathryn Walshaw | | Redacted | 163.28 |
| Christine Underhill | | Redacted | 150.00 |
| Matthew Dowler | | Redacted | 150.00 |
| Elizabeth Mackenzie | | Redacted | 150.00 |
| Annmaree Bernie | | Redacted | 150.00 |
| Bronte Gange | | Redacted | 150.00 |
| Margaret Kerr | | Redacted | 150.00 |
| Ruth McLean | | Redacted | 150.00 |
| Janine Schmidt | | Redacted | 150.00 |
| Dominique Winn | | Redacted | 150.00 |
| Janelle Scully | | Redacted | 150.00 |
| Zaky Orya | | Redacted | 150.00 |
| Adele Crane | | Redacted | 150.00 |
| Jo Khoo | | Redacted | 150.00 |
| Abby Millerd Millerd | | Redacted | 150.00 |
| Alison Ryan | | Redacted | 150.00 |
| Peter Rath | | Redacted | 150.00 |
| Lesley Unsworth | | Redacted | 150.00 |
| Fabrizio Girardi | | Redacted | 150.00 |
| Eileen Donnelly | | Redacted | 145.00 |
| Sophia Morse | | Redacted | 140.00 |
| Alison Rasmussen | | Redacted | 134.16 |
| Ian Rasmussen | | Redacted | 134.16 |
| Kelly Eastwood | | Redacted | 134.16 |
| Kathy White | | Redacted | 134.16 |
| Skye Jower | | Redacted | 130.00 |
| Sophie Jenkins | | Redacted | 130.00 |
| Zoe Neumayer | | Redacted | 130.00 |

| Creditor | Related Party | Address | Amount (\$) |
|--------------------------|---------------|----------|-------------|
| Carolina Talevi | | Redacted | 125.00 |
| Gloria Hubacker | | Redacted | 125.00 |
| Kathleen Freeman | | Redacted | 124.00 |
| Angela Schaffer | | Redacted | 123.76 |
| Marian Whatman | | Redacted | 123.76 |
| Zoe Victoria | | Redacted | 120.00 |
| Julie Williams | | Redacted | 120.00 |
| Cindy Carpenter | | Redacted | 120.00 |
| Zoe Nelson | | Redacted | 120.00 |
| Helen van Ravels | | Redacted | 120.00 |
| Erin Atanasovski | | Redacted | 120.00 |
| Pam Carroll | | Redacted | 120.00 |
| Frank Stephenson | | Redacted | 120.00 |
| Stacey Mccraw | | Redacted | 120.00 |
| Helen Lazarevich | | Redacted | 120.00 |
| Lily Murcutt | | Redacted | 120.00 |
| Pat Simpson | | Redacted | 120.00 |
| Peter Curtis | | Redacted | 120.00 |
| Doug Purdie | | Redacted | 120.00 |
| Courteney Forsyth | | Redacted | 120.00 |
| Kathryn Apte | | Redacted | 120.00 |
| Pru Kellaway | | Redacted | 120.00 |
| Ben Harper | | Redacted | 120.00 |
| Alison Thomas | | Redacted | 120.00 |
| Sandra Pagan | | Redacted | 120.00 |
| Mascha van den Biezenbos | | Redacted | 119.00 |
| Claire Forster | | Redacted | 119.00 |
| Tanya Bonotto | | Redacted | 119.00 |
| Kathy Tilbury | | Redacted | 119.00 |
| Janet Sabet | | Redacted | 119.00 |
| Matthew Pittorino | | Redacted | 119.00 |
| Tracey Fernon | | Redacted | 119.00 |
| Megan Bowden | | Redacted | 119.00 |
| Dean Pickett | | Redacted | 119.00 |
| Ashleigh Tullis | | Redacted | 119.00 |
| Alicia Fallon | | Redacted | 119.00 |
| Sarah Lennard | | Redacted | 119.00 |
| Andrew Kean | | Redacted | 119.00 |
| Michael Hume | | Redacted | 113.36 |
| Sian Harris | | Redacted | 111.00 |
| Edwina Cowdery | | Redacted | 110.00 |
| Amber Elen-Forbat | | Redacted | 110.00 |
| Maureen Lewis | | Redacted | 110.00 |
| Christine Fougere | | Redacted | 109.00 |
| David Curti | | Redacted | 109.00 |
| Lachlan Andrews | | Redacted | 109.00 |
| Greta Thomas | | Redacted | 109.00 |
| Sophie Mitchell | | Redacted | 109.00 |
| Grace Park | | Redacted | 109.00 |
| Jane Sharkey | | Redacted | 109.00 |
| Peter & Jessica Brady | | Redacted | 109.00 |
| NAOMI DELANEY | | Redacted | 109.00 |
| Kerrie Lynette Howson | | Redacted | 100.00 |
| Peter Russell | | Redacted | 100.00 |
| Kobi James | | Redacted | 100.00 |
| Jack Singleton | | Redacted | 100.00 |
| Rhianna Dean | | Redacted | 100.00 |
| Martin Amy | | Redacted | 100.00 |
| Jason Stedman | | Redacted | 100.00 |
| Jodie Matthews | | Redacted | 100.00 |

| Creditor | Related Party | Address | Amount (\$) |
|----------------------------------|---------------|------------|-------------------|
| Liam Doyle | | Redacted | 100.00 |
| Joyce Li | | Redacted | 100.00 |
| Debra Martin | | Redacted | 100.00 |
| Denise SLOCOMBE | | Redacted | 100.00 |
| Cosmo Howard | | Redacted | 100.00 |
| Pia Baldacchino | | Redacted | 100.00 |
| Megan Macarthur | | Redacted | 100.00 |
| Hayley Peterson-Connor | | Redacted | 100.00 |
| Louise and Ian Smalley | | Redacted | 100.00 |
| Kim Busuttil | | Redacted | 100.00 |
| Roger and Sandra Pagan | | Redacted | 100.00 |
| Annmaree Ironside | | Redacted | 100.00 |
| Colin Blackhall | | Redacted | 100.00 |
| Jan Falls | | Redacted | 100.00 |
| Glenyce Trotter | | Redacted | 100.00 |
| James Stievenard | | Redacted | 100.00 |
| Manfred Otto | | Redacted | 100.00 |
| Georgia Woods | | Redacted | 100.00 |
| Emmaly Langridge | | Redacted | 100.00 |
| Leila Khiev | | Redacted | 99.00 |
| Carol Bough | | Redacted | 90.00 |
| Vickie Staines | | Redacted | 84.00 |
| Nicole Morgan | | Redacted | 82.00 |
| Caroline Ross | | Redacted | 73.28 |
| Nicky Whiteing | | Redacted | 70.00 |
| Amy Lembke | | Redacted | 60.00 |
| Tom McNamara | | Redacted | 50.00 |
| Shalani McCray | | Redacted | 50.00 |
| Nicholas Atiyeh | | Redacted | 42.48 |
| Paul Kelly | | Redacted | 42.40 |
| Maree Pascoe | | Redacted | 27.48 |
| Sam Hoad | | Redacted | 23.28 |
| Bronwynn Oâ€™Brien | | Redacted | 22.48 |
| Mia Asker | | Redacted | 22.00 |
| Dan Latimer | | Redacted | 13.28 |
| Giovanna Lever | | Redacted | 12.00 |
| Aaron Cora | | Redacted | 12.00 |
| Elena Gatti | | Redacted | 11.00 |
| Karise MCNAMEE | | Redacted | 10.00 |
| katie boyle | | Redacted | 10.00 |
| Christella Mylordi | | Redacted | 10.00 |
| David Kennedy | | Redacted | 10.00 |
| Jack Collins | | Redacted | 6.24 |
| Tabby Buon | | Redacted | 5.00 |
| Lindsay Pringle | | Redacted | 2.88 |
| Lorna Horsnell | | Redacted | 2.88 |
| Arina Pogossian | | Redacted | 2.48 |
| Diana Ferner | | Redacted | 2.48 |
| Peter Ward | | Redacted | 2.00 |
| Therese Nixon | | Redacted | 0.88 |
| Total Unsecured Creditors | | 326 | 95,973.37 |
| Total Creditors | | 342 | 137,234.93 |

FORMAL PROOF OF DEBT OR CLAIM (GENERAL FORM)

To the Liquidator of Taste Cultural Food Tours Incorporated (In Liquidation) ABN 62 604 793 035 ("the Association")

1. This is to state that the Association was, on 4 April 2025, and still is, justly and truly indebted to⁽²⁾ (full name):

.....
(‘Creditor’)

.....
of (full address)

for \$ dollars and cents.

Particulars of the debt are:

| Date | Consideration ⁽³⁾ state how the debt arose | Amount \$ | GST included \$ | Remarks ⁽⁴⁾ include details of voucher substantiating payment |
|------|--|-----------|--------------------|--|
| | | | | |

2. To my knowledge or belief the creditor has not, nor has any person by the creditor's order, had or received any manner of satisfaction or security for the sum or any part of it except for the following:
Insert particulars of all securities held. Where the securities are on the property of the association, assess the value of those securities. If any bills or other negotiable securities are held, specify them in a schedule in the following form:

| Date | Drawer | Acceptor | Amount \$ c | Due Date |
|------|--------|----------|-------------|----------|
| | | | | |

- ☐ I am **not** a related creditor of the Association ⁽⁵⁾
- ☐ I am a related creditor of the Association ⁽⁵⁾
relationship:

If the form is being used for the purpose of voting at a meeting:
Is the debt you are claiming assigned to you? No ☐ Yes ☐
If **yes**, attach written evidence of the debt, the assignment and consideration given. ☐ Attached
If **yes**, what value of consideration did you give for the assignment (eg, what amount did you pay \$
for the debt?)

- 3A.^{(6)*} I am employed by the creditor and authorised in writing by the creditor to make this statement. I know that the debt was incurred for the consideration stated and that the debt, to the best of my knowledge and belief, still remains unpaid and unsatisfied.
- 3B.^{(6)*} I am the creditor's agent authorised to make this statement in writing. I know that the debt was incurred and for the consideration stated and that the debt, to the best of my knowledge and belief, still remains unpaid and unsatisfied.

DATED this day of 2025

Signature of Signatory.....

NAME IN BLOCK LETTERS

Occupation

Address

Email Address

Telephone

Proof of Debt Form Directions

- * Strike out whichever is inapplicable.
- (1) Insert date of Court Order in winding up by the Court, or date of resolution to wind up, if a voluntary winding up.
- (2) Insert full name and address (including ABN) of the creditor and, if applicable, the creditor's partners. If prepared by an employee or agent of the creditor, also insert a description of the occupation of the creditor.
- (3) Under "Consideration" state how the debt arose, for example "goods sold and delivered to the association between the dates of", "moneys advanced in respect of the Bill of Exchange".
- (4) Under "Remarks" include details of vouchers substantiating payment.
- (5) Related Party / Entity: Director, relative of Director, related association, beneficiary of a related trust.
- (6) If the Creditor is a natural person and this proof is made by the Creditor personally. In other cases, if, for example, you are the director of a corporate Creditor or the solicitor or accountant of the Creditor, you sign this form as the Creditor's authorised agent (delete item 3A). If you are an authorised employee of the Creditor (credit manager etc), delete item 3B.

Annexures

- A. If space provided for a particular purpose in a form is insufficient to contain all the required information in relation to a particular item, the information must be set out in an annexure.
- B. An annexure to a form must:
 - (a) have an identifying mark;
 - (b) and be endorsed with the words:
 - i) "This is the annexure of *(insert number of pages)* pages marked *(insert an identifying mark)* referred to in the *(insert description of form)* signed by me/us and dated *(insert date of signing)*; and
 - (c) be signed by each person signing the form to which the document is annexed.
- C. The pages in an annexure must be numbered consecutively.
- D. If a form has a document annexed the following particulars of the annexure must be written on the form:
 - (a) the identifying mark; and
 - (b) the number of pages.
- E. A reference to an annexure includes a document that is with a form.

Appendix C

Taste Cultural Food Tours Incorporated (In Liquidation)

Receipts and Payments Detailed Listing

From 4 April 2025 to 3 July 2025

| Summary of Receipts and Payments | \$ |
|--|--------------------|
| Taste Cultural Food Tours Incorporated (In Liquidation) | (incl. GST) |
| Upfront Contribution | 13,348.45 |
| Transfer from Weel Account | 700.70 |
| Transfer from Westpac Account | 2,488.96 |
| ATO GST Refund | 1,503.00 |
| Total Receipts (incl. GST) | 18,041.11 |
| Liquidators Remuneration | 18,041.11 |
| Total Payments (incl. GST) | 18,041.11 |
| Cash at Bank as at 3 July 2025 | - |