



Liquidators' First Report for Blenheim Working Men's Club (Trading as Clubs of Marlborough) (In Liquidation) - (the Club)

Number: 1803044

Introduction

The Blenheim Working Men's Club ('the Club'), known as Clubs of Marlborough was placed into Liquidation on 10 March 2023 by the High Court at Blenheim pursuant to section 90 of the Friendly Societies and Credit Unions Act 1982 and section 246 of the Companies Act 1993.

Malcolm Hollis and Richard Nacey, Licensed Insolvency Practitioners (NZ) of PricewaterhouseCoopers NZ (the Firm or PwC), are the appointed joint and several Liquidators.

The Club was previously placed into interim liquidation following the decision by the Club's Committee on 11 November 2022 to cease trading and close the operations of the Club. The applicant for appointment of interim and final liquidators is the Registrar of Friendly Societies, following a request by the Club.

During the period of Interim Liquidation, the liquidators ensured that the company's assets were protected and preserved for the benefit of creditors during the winding-up process. A number of measures were put in place to secure the building and to retain the status quo generally until we were appointed full liquidators.

We have made the appropriate enquiries and are of the opinion that we are independent and are not barred from acting under section 280 of the Act. Please see our full Declaration and Interests Statement at Appendix E.

Liquidators of insolvent entities are required to be licensed insolvency practitioners. More information about the regulation of insolvency practitioners is available from the Registrar of Companies.

Restrictions

This report is based on information we currently have and is subject to the Restrictions in Appendix A. Liquidators' reports are sent out one month after the appointment of liquidators, once every six months and upon completion of the liquidation.

Club Background

Registered	8 August 1890
Ceased Trading	11 November 2022
Trading Address	42 Alfred Street, Blenheim 7201

We have been advised that the reasons for the Club's insolvency was due to large overheads and operating costs that continued to increase beyond its income levels. A significant part of this was that only 25% of the total floor space provided an income, whilst still having to meet the costs of the other 75%. The Club was therefore unable to meet its financial obligations and creditors as they fell due.

The most recent financial statements we have received are for the year ended 30 June 2022. These draft accounts show a deficit of \$706,877 in FY22 and \$444,670 in FY21. We have received copies of the Club's bank statements prior to liquidation and we have also gained access to the Club's accounting software and payroll system.



A Statement of Affairs of the Company summarising its known assets and liabilities is located at Appendix C.

Identified Assets

At the date of liquidation, the Club owned various chattel assets, the building property at Alfred St, and accounts receivable.

The chattels have been valued and we have received a full inventory and valuation report, the chattel assets are currently in situ pending the realisation of the property asset.

To ensure the best outcome for creditors, the liquidators have enlisted the services of several agents and valuers to assist with the identification, assessment, and sale of the club's building. We intend to engage with a property agent in the coming weeks and take steps to commence the realisation process of the property asset through an on-market sale campaign. In the meantime, the property is currently under care and maintenance pending the conclusion of the sale process.

According to the books and records of the Club, there are accounts receivable owing to the Club of \$16,793. We have contacted debtors seeking payment for these amounts and will continue pursue the realisation process.

Other potential avenues for recovery

Part of a liquidator's duties is to investigate the actions of management and the affairs of the Club to identify if there are any insolvent transactions, avenues for recovery or breaches of law which we may refer to the authorities for further investigation. While this process will occur, it should be kept in mind that only those matters identified that are likely to provide a net positive return to the Club will be pursued further.

If you have any information that you believe would lead to realisations for the benefit of creditors, please send us detailed evidence for our consideration.

Known creditors

A full list of known creditors and their addresses is included in Appendix D. If you have not sent your claim form to us, please complete the blank copy at Appendix F and email it to us as soon as possible.

Secured creditor(s)

A search of the Personal Property Securities Register and Land Information New Zealand Register disclosed the following security interest(s) registered against the Company at the date of liquidation:

PPSR Financing Statement / LINZ number	Secured Party	Date	Collateral Type	Asset Description	Note
F80V648J20R99H13	Lion NZ Limited	12/05/2016	Goods - Other	Plant and equipment for use in storage refrigeration and dispensing beverages	1.
FM87PP0DH2997429	DB Breweries Ltd	31/10/2016	Goods - Other	Signage & beer systems	2.
FN36AF93S9JE8H45	Hancocks Wine, Spirit and Beer Merchants	18/11/2021	Goods – Other	All present liquor and associated products supplied by Hancocks	3.
FN9X932DR9FG4M45	Orange Door Music Video Limited	22/11/2021	Goods - Other	Music video system, software & technology	3.
FU562GKX27B5V488	Better Leasing Ltd	25/01/2022	Goods - Other	Printing Supplies	3.
F267AR5GD3BG2E55	BP Computers Ltd	10/11/2022	Goods - Other	Computer	3.



PPSR Financing Statement / LINZ number	Secured Party	Date	Collateral Type	Asset Description	Note
FA2Y9722R75H25U9	ANZ Bank of NZ Ltd	16/11/2006	All present and after Acquired Personal Property		4.

In relation to each of these creditors we advise as follows:

1. We have not yet received a response from the secured creditor.
2. We have received the security documents from the secured creditor and have arranged collection of their items.
3. We have received the security documents from the creditor and are in the process of reviewing these and working with the creditors to collect any assets if applicable.
4. We are working closely with ANZ as the sole GSA holder. We have received funding from the ANZ to help preserve the assets of the Club.

Preferential Creditors

Employees

The Club previously had 52 employees but did not employ any people at the date of Interim/full liquidation. We have received a total of \$172,411.87 in claims from employees, \$136,291.26 relates to wages and holidays pay, \$36,120.61 relates to alternative public holidays and for pay in lieu of notice (we note that is amount may not be a preferential claim).

Other Preferential Creditors

Inland Revenue has filed a preferential claim for outstanding GST, PAYE and other related employee deductions for \$989,255.04.

Unsecured Creditors

We understand there are approximately 138 unsecured trade, employee creditors & contributing members owed approximately \$1,867,145.28 from the claims received so far in the liquidation. This is an estimate, and we expect more claims to come through in the coming period.

Meeting of Creditors

We have decided no creditor meeting will be held as it is not economical to do so, furthermore we have had dialogue with creditors during the interim liquidation process and consider there are no significant issues that would require consideration by creditors. If you wish to hold a creditor meeting to replace us as liquidators or appoint a committee, you must notify us in writing within 10 days of this report. Our full notice to dispense with this meeting is at Appendix B.

Liquidators' remuneration

We charge fees on an hourly basis at the following rates and staffing levels which have been approved by the Court for similar engagements.

Staffing level	Hourly rate (excl GST)	General experience and qualifications for this level
Liquidator and Director	\$485 - \$550	Licensed Insolvency Practitioners with a vast range of industry knowledge and experience. Has at least 10 years of experience in complex insolvency engagements. Often a Chartered Accountant or admitted barrister and solicitor of the High Courts of New Zealand.



Staffing level	Hourly rate (excl GST)	General experience and qualifications for this level
Associate Director	\$395 - \$485	Insolvency specialist with at least five years of insolvency experience.
Manager	\$315 - \$385	Insolvency specialist with at least four to five years of insolvency experience.
Senior Associate	\$250 – \$315	Insolvency specialist with at least two to three years of insolvency experience.
Associate	\$190 - \$250	Insolvency specialist with up to two years insolvency experience.
Support Staff	\$140	Skilled in administration and process management. Experienced in working with insolvency related files.

We will also charge a service fee of 5% of our total fee to cover our costs in respect of photocopying, postage, filing fees, stationery, couriers and mileage.

It is not currently possible to estimate the likelihood of a distribution to creditors.

It is not currently possible to estimate a completion date for the liquidation.

Contact Details

Please complete and return the attached Creditor Claim Form to lodge your claim in the liquidation and provide a contact email address so future reports can be provided to you by email. Please note reports can also be found on the Friendly Society's register, www.companiesoffice.govt.nz/all-registers/search-other-registers/.

You can contact us at PwC Christchurch, PO Box 13-244, City East, Christchurch 8141, Telephone: ~~03 333 1111~~ or nz_restructuring@pwc.com. Please direct any specific enquiries to Monica Wilson.

Date: 18 April 2023

Malcolm Hollis
Liquidator

List of appendices

- Appendix A – Restrictions to the report
- Appendix B – Notice of Liquidators' decision to not hold a creditor's meeting
- Appendix C – Estimated Statement of Affairs
- Appendix D – List of known creditors and addresses
- Appendix E – Declaration of independence, relevant relationships and indemnities
- Appendix F – Unsecured creditor claim form



Appendix A

Blenheim Working Men's Club (Trading as Clubs of Marlborough) (In Liquidation)

Restrictions

All information contained in this report is provided in accordance with section 255 of the Companies Act 1993.

The statements and opinions expressed herein have been made in good faith, and on the basis that all information relied upon is true and accurate in all material respects, and not misleading by reason of omission or otherwise.

We have not independently verified the accuracy of information provided to us, and have not conducted any form of audit in respect of the Club. Accordingly, we express no opinion on the reliability, accuracy, or completeness of the information provided to us and upon which we have relied. Whilst all care and attention has been taken in compiling this report, we do not accept any liability whatsoever arising from this report.

The statements and opinions expressed in this report are based on information available as at the date of the report.

We reserve the right, but will be under no obligation, to review or amend our report, if any additional information, which was in existence on the date of this report was not brought to our attention, or subsequently comes to light.

In addition the following should be noted:

- Certain numbers included in tables throughout this report may have been rounded and therefore may not add exactly.
- Unless otherwise stated all amounts are stated in New Zealand dollars.



Appendix B

Blenheim Working Men's Club (Trading as Clubs of Marlborough) (In Liquidation)

IMPORTANT NOTICE – PLEASE READ

Notice of Liquidators' Decision to Dispense with Meeting of Creditors pursuant to Section 245 of the Companies Act 1993

Having regard to the assets and liabilities of the Club, the likely result of the liquidation of the Club and other relevant matters, we have decided pursuant to Section 245 of the Companies Act 1993 to dispense with the meeting of creditors as there are no issues that would require consideration by creditors.

You are advised that should you desire a meeting for the purposes of appointing a liquidator in place of us and/or a Liquidation Committee, notice in writing to us is required within 10 working days of receiving this notice.

You are also advised that section 314 of the Companies Act 1993 permits any creditor or shareholder of the Club to request us in writing (at any time during the course of the liquidation) to call a meeting of creditors or shareholders for the purpose of:

- voting on a proposal that a liquidation committee be appointed to act with us; and
- to choose the members of the committee.

Date: 18 April 2023

A handwritten signature in blue ink, appearing to read 'MHollis', with a horizontal line extending to the right.

Malcolm Hollis
Liquidator



Appendix C

Blenheim Working Men's Club (Trading as Clubs of Marlborough) (In Liquidation) Estimated Statement of Affairs at 10 March 2023

	Notes	Book Value (\$)	Estimated to Realise (\$)
Assets available for specific secured creditors			
Property Plant & Equipment	1	Unknown	Unknown
Investment in Shares - Food Stuffs	2	5,513	Unknown
Club's Sections Account Balance	3	41,576	Unknown
		Unknown	Unknown
Less amounts owing to specific secured creditors			
Amount owed to specific secured creditor	4	34,580	Unknown
ANZ Bank Loan (Including OD debt and interest)	4	3,921,188	Unknown
Total owed to specific secured creditors		3,955,768	Unknown
Surplus after accounting for specific secured creditors		Unknown	Unknown
Assets available for preferential creditors			
Accountants receivable & outstanding retentions	5	16,793	Unknown
		16,793	Unknown
Less amounts owed to preferential creditors			
Employees	6	136,291	Unknown
Inland Revenue	7	989,255	989,255
Total preferential creditors		(1,125,546)	(989,255)
		Unknown	Unknown
Surplus after accounting for preferential creditors			
		Unknown	Unknown
Less amounts owed to unsecured creditors			
Trade, employees and other general creditors	8	622,411	Unknown
Inland Revenue Unsecured Debt	8	191,989	191,989
Loans from Members	8	586,624	Unknown
Loan from Marlborough Returned Services Assn Inc.	8	125,832	Unknown
Marlborough Bridge Club	8	340,290	Unknown
Marac Finance Loan	9	31,465	Unknown
Total Unsecured Creditors		(1,898,610)	Unknown
		Unknown	Unknown
Total Surplus/(Shortfall) to all creditors			
		Unknown	Unknown

This statement is subject to the costs of the liquidation.

Notes

1 The liquidators are in the process of having the Property valued. Its true realisable value is unknown.

2 Amounts is based off Club records and June 2022 unaudited Financial Statements.

3 Funds held for sections is separate from trading funds, It is yet to be determined if these funds are held for those sections or general Club funds.

4 Amounts owed to specific secured creditors, in accordance with documentation we have received and Club records.

5 Based off the Club's books and records and conversations with debtors.

6 Based on employee claims received to date and payroll records.

7 Based on the Proof of Debt received from Inland Revenue.

8 In accordance with creditors' claims received to date and Club records.

9 This figure is based off the 30 June 2022 unaudited Financial Statements.

Unknown - At this stage in the liquidation we are still accepting claims and the claims received are yet to be reviewed.



Appendix D

Blenheim Working Men's Club (Trading as Clubs of Marlborough) (In Liquidation) List of known creditors

Name of Creditor
ACC Levy Account
Alan Hollow ay
Alexandra Mae Ayres
Alsco Nelson
Amber Sullivan
Annette Campbell
ANZCO Foods Limited T/A The Local Butcher
Armourguard Security Limited
Arnold Products Limited
Arnold Products Ltd
Audit Professionals Limited
Bakels Limited
BDO Christchurch
BDO Marlborough Ltd
BidFood Limited
BOC Gases
BOC Ltd
Body Corporate
BP Computers Limited
Brodie Haw tin
Burns & Ferrall
Caleb Exton
Callahan & Martella Electrical
Ceri Daniel Worts
Clubs New Zealand
Clubs of Marlborough (Cards & Chess Section)
Clubs of Marlborough (Golden Oldies Section)
Clubs of Marlborough (Golf Section)
Clubs of Marlborough (Haw ks Basketball Section)
Clubs of Marlborough (Pool Section)
Clubs of Marlborough (Snooker Section)
Coca-Cola Europacific Partners New Zealand Limited

Name of Creditor
Contour International
Cuddon Limited
Daniel Fenemor
Danyon Fairbrother
David Fairlie
Donna Long
Dutch Rusk Limited
ECOLAB
EFT-POS NZ Limited
Event Rent Limited
Everyday Best Limited
Ewing Poultry Limited
Gaming Machine Distribution
Genesis Energy
Gordon and Donna Mitchell
Gordon Herkt
Greg Tow nsend
H & A Print
Hancocks
Heather Fishburn
Housie Direct
I K & MR Simcox Family Trust
Inland Revenue
Internal Affairs
IRD - Gaming Machine Duty
JACOBS DOUWE EGBERTS NZ
Jade Ireland
Janet Fenemor
Jennifer Grant
Justine Satherley
Keith Mervyn Dysart
Kelvin Alexander Young



Name of Creditor
Outdoor Bowls Section - Clubs of Marlborough
Paper Plus Blenheim
Paul & Sheryn Emma
Paul Park
Peter Alfred Callahan
Post Haste
Prisma Print Limited
Prudence Jane Matthews
PWC Fees
Raeward Fresh Wholesale Tasman
Raftec (NZ) Limited
Ranford Bingo & Fundraising Supplies Ltd
Rebecca Dalton- Harvey
Richard John Cragg
Rugby Section (Marl. Vintage Messeliers)
Rueben & Dawn Yvonne Walker
Seamist Fishing Limited
Service Foods
Simorne Roos
Sky TV
Socially Good Enterprises
Southern Hospitality Limited
Spark Business
Sparrow & Boyle Entertainment
STM Distributors
Stonegrill (NZ) Limited
Susan Palmer
Sylvia Rickard
Tania Takimoana-Cain
Teltrac Communications
The Copier Company Limited
Tiffany Woods-Rushton

Name of Creditor
Lewer Family Trust
Lion Nathan
Liquorland Blenheim
Lynette O'Sullivan
Marja Ross
Marlborough App Limited
Marlborough Beer Services Limited
Marlborough Bridge Club
Marlborough Civic Theatre Trust
Marlborough District Council
Marlborough Light Entertainment
Marlborough Media
Marlborough RSA (INC)
Marlborough Security & Services Limited
Marshall Family Trust
Martella Refrigeration & Air
Mayflower Studio
Meaters of Marlborough Limited
Mediaworks
Mediaworks Radio Limited
Megan Smith
Melanie Fishburn
Michael Stoneley
Ministry of Justice
Mitchell Wedster
Morgan Plumbing Limited
Noeleen Royce Gifford
North South Tours
NZ Pos Systems Limited
NZEI Marlborough Branch
Office Products Depot
One Music



Name of Creditor
Top of South Rock n Roll
Trents Wholesale Limited
Viridian Glass Limited
Vivienne Southby
Warehouse Stationery
Waste Management NZ Ltd
Work Life Balance (NZ) Limited
World Travellers
Wormald New Zealand Limited
Yellow Pages Group Limited



Appendix E

Blenheim Working Men's Club (Trading as Clubs of Marlborough) (In Liquidation) Declaration of Independence, Relevant Relationships, Indemnities and Interests Statement

Pursuant to section 255A of the Act

The purpose of this declaration is to identify and disclose any relationships with the Club or another relevant party that are not threats to our Independence but need to be disclosed to creditors to ensure transparency and help creditors understand why we remain independent despite having these relationships.

This declaration is made in respect of ourselves, PricewaterhouseCoopers New Zealand, the partners of the Firm and any of the Firm's associated entities.

Note, if circumstances change, new information is identified, this Declaration becomes out of date or there is an error, we are required to update this Declaration and notify creditors within 20 business days of becoming aware of the new information. It will also be tabled at the next creditor meeting (if any). Any replacement Liquidators will be required to make a new Declaration.

At all times we will act professionally and to the standards that are required of members of the Restructuring, Insolvency and Turnaround Association of New Zealand (RITANZ). 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 Companies.

A - Declaration of Independence

In relation to our appointment as joint and several liquidators of the Club we declare that we have:

- undertaken a proper assessment of risks to Independence in accordance with the law, RITANZ Code of Conduct and applicable professional standards;
- we are not aware of any circumstance, relationship or other fact that creates, or could reasonably be perceived as creating, a conflict of interest for us in relation to the independence of our role as liquidators, including anything that would, but for a court order to the contrary, have disqualified us from:
 - (i) being appointed as or acting as liquidators; or
 - (ii) being licensed insolvency practitioners

B - Declaration of Relationships

i. Circumstances of appointment

Referrer	The Club's Accountant – BDO Marlborough
Request	Liquidation
Referral date	10 November 2022
Consent to act provided following completion of internal conflict checks	16 November 2022

- No prior communication regarding the Club was held.



- We confirm no advice was provided to the Club or their advisors in relation to the Clubs' affairs prior to the Appointment.

ii. Relevant Relationships (excluding professional services to the Club)

- We have had a business relationship in the preceding two years with the following:

Name	Nature of the relationship	Reason no conflict exists	Actions taken to preserve our independence
ANZ Bank	Parties with a registered security interest in the whole, or substantially the whole, of the Club's property	<p>The areas of work the Firm has provided advice to the secured party on will not have any impact on, or relation to, the issues the secured party faces with the Club, nor vice-versa.</p> <p>No conflict exists as the above services have not, in anyway, related to the affairs of either the Club, the Committee or the majority shareholders.</p> <p>The revenue earned by the Firm in relation to this creditor is not material in terms of the Firm's overall revenue.</p> <p>We are officers of the Court and are bound by Schedule 7 of the Act to distribute any realisations in accordance with those provisions.</p>	<p>We have reviewed the Firm's existing relationships with the secured party as well as considered what risks there may be in taking this engagement.</p> <p>Any distributions to the secured creditor of the liquidation will be stated in the receipts and payments of our reports.</p>

iii. Prior Professional Services to the Club

- We confirm no professional services were provided to the Club prior to the Appointment.

iv. No other relevant relationships to disclose

- There are no other relevant relationships that should be disclosed.



C. - Indemnities and Upfront Payments

- We have not received an indemnity or upfront payment in relation to our conduct of the liquidation.
- We have received funding from the ANZ to help preserve the assets of the Club as well as to pay legal and a portion of liquidators fees. The funds are being held in our trust account. There are no other indemnities or upfront payments to be disclosed.

Date: 18 April 2023

Malcolm Hollis Joint and Several Liquidator License Number: IP25	Richard Nacey Joint and Several Liquidator License Number: IP69
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Form 1
Unsecured Creditor's Claim
Section 304 (1) Companies Act 1993

**Blenheim Working Men's Club – In Liquidation (Trading as Clubs of Marlborough)
- (the Company)**

Please note that fields marked with an asterisk (*) **must** be completed.

Creditor Details:

* Name :

* Postal Address:

* Email Address:

Telephone Number:

Reserved for Office Use:

Claim admitted / rejected for voting purposes

Claim admitted / rejected for payment:

- Preferential Claim for: \$.....
- Ordinary Claim for: \$.....
- Deferred Claim for: \$.....

Signed:

Dated:

Note: If the decision to admit or reject the claim is amended, regulation 8 of the Companies Act 1993 Liquidation Regulations 1994 requires that it be recorded in writing.

Claim Details:

I,

(If claim is made on behalf of creditor, specify relationship to creditor and authority)

claim that, at the date the Company was put into liquidation, it was indebted to the above-named creditor for the sum of

\$
(Amount in words and figures)

Omit whichever does not apply

- I hold no security for the amount claimed and am claiming as an unsecured creditor; or
- I am surrendering my security and I am claiming as an unsecured creditor; or
- I am claiming as a preferential creditor

Signed: Date:

Important Information:

Under section 304 (1) of the Companies Act 1993 any claim by an unsecured creditor against a company in liquidation must be made in this prescribed form and must-

- (a) Contain full particulars of the claim; and
- (b) Identify any documents that evidence or substantiate the claim.

Full particulars of the claim are set out, and any supporting documents that substantiate the claim are identified, on the reverse of this form. The liquidator will require the production of any supporting documents and accordingly, these should be attached to expedite the processing of the claim.

It is an offence under section 304(6) of the Companies Act 1993 to -

- (a) Make, or authorise the making of, a claim that is false or misleading in a material particular knowing it to be false or misleading; or
- (b) Omit, or authorise the omission, from a claim of any matter knowing that the omission makes the claim false or misleading in a material particular.

Privacy Act 1993*

Any personal information collected is for the purpose of administering the liquidation in accordance with the Companies Act 1993. The information will be used and retained by PricewaterhouseCoopers, Business Recovery Services, Private Bag 92162, 188 Quay Street, Auckland and will be released to other parties only with your authorisation or in compliance with the Privacy Act 1993. You may have access to and request correction of any personal information.

*Not applicable, if creditor is not an individual within the meaning of the Privacy Act 1993.

Form 1 – continued
Particulars of Claim

Supporting documents must be attached.

Date	Details of claim and identification of documents that evidence or substantiate the claim:	Amount \$
<div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div>		<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: 0; border-top: 3px double black; margin-bottom: 5px;"/>
	Less Retention of Title for goods supplied by creditor to the Company as described below (where applicable):	Amount \$
<div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div>		<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: 0; border-top: 3px double black; margin-bottom: 5px;"/>
	Less debts owed by creditor to the Company as described below (where applicable):	Amount \$
<div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div> <div style="border-bottom: 1px dotted black; margin-bottom: 5px;"></div>		<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <hr style="border: 0; border-top: 3px double black; margin-bottom: 5px;"/>

GST Registration number:

Total GST included in claim: _____