

These are the events to the present day a trail of liquidations

## 20 July 2003

**Foundation Films Ltd** (**John Massam** & John Sax) was wound up on Inland Revenue's application. Brendon Gibson & Grant Graham (Ferrier Hodgson) were appointed liquidators. Mr Massam's other interests include Carlaw Properties Ltd, Palm Springs Parakai Ltd, **Challenge Communications Foundation Ltd** and Bible College Securities Ltd. Mr Sax's interests include South Park Developments Ltd, Southpark Corp Ltd and Industrial Park Holdings Ltd.

## 1 August 2004

**Millennium Films Ltd** (Leslie Bradley, Newton) was wound up on Inland Revenue's application. Dennis Parsons & Katherine Kenealy (Indepth Forensics Ltd, Hamilton) were appointed liquidators. Mr Bradley is also a director of Cast & Crew Services Ltd, Cedar Valley Ltd, Cedar Valley Holdings Ltd, Cedar Valley Pictures Ltd, Daybreak Pacific Ltd, Daybreak Productions Ltd, Film Design Services Ltd, Film Equipment Services Ltd, Foundation Videos Ltd, GMG Development (No 2) Ltd, High Tide Films Ltd, KW Films Ltd, Media Accounting Services Ltd, Scary X Films Ltd, Schist Consulting Ltd, Tiger Rag Ltd, Treasure Island Films NZ Ltd and numerous film production companies (4T Productions, Route 9 Investments, Thriller Films, Wild Blue Film Productions, Wild Blue Investments), and is a former director of Arkles Entertainment Ltd, **Challenge Communications Foundation Ltd**, Media Developments Ltd and Safari Productions Ltd.

20/1/05

### Prime West Management Ltd

Registered. Director: Andrew Maher Shareholder: Andrew Maher 1 share

### Prime West Ltd incorporated

Sole director and shareholder (1 share) Andrew Maher, 63 Rockfield Rd

9/5/05 Prime West Ltd

Kenneth Michael Williams appointed director (registered 29/6), 11 Parkvale Gr

## 10 July 2005

**Tay establishes group company**

**Company: Tony Tay Group Ltd**

**Incorporation date:** 28 June

**Directors:** Tony & Selina Tay

**Other business interests:** Mr Tay's main company has been Tony Tay & Associates Ltd. Other Tay companies include several under the Jireh banner.

## 30 October 2005

### **Voluntary liquidation: Coldicutt & Maher close 6 companies**

**Company:** Albeco Ltd, Bahada Ltd, Catinga Ltd, Eskar Ltd, Gamage Ltd & Huerta Ltd

**Directors:** Bruce Coldicutt, Herne Bay; & Andrew Maher, One Tree Hill

**Liquidation:** 18 October

**Liquidators:** Steve Lawrence & Anthony McCullagh (Horwath Corporate Auckland Ltd)

**Creditors' claims:** Friday 18 November

**Directors' other main interests:** Mr Coldicutt & Mr Maher are directors of B&A Management Ltd, several other operating companies & numerous other unusually named companies. The companies placed in liquidation are owned, through 2 company steps, by **Dale Bradley**, Whitford, & **Leslie Bradley**, Birkenhead. Whose interests include Schist Consulting Ltd, Daybreak Pacific Ltd & **numerous film industry companies**.

## 5 March 2006

### **Application to wind up: IRD pursues Bradleys' Media Developments**

**Defendant:** Media Developments Ltd

**Directors:** Leslie Bradley, Birkenhead

**Applicant:** Inland Revenue

**Application date:** 13 December

**Hearing date & time, High Court:** Thursday 16 March at 10.45am, Auckland

**Directors' other main interests:** The company, which has ceased operating, is owned by Leslie & Dale Bradley through Cedar Valley Pictures Ltd, a company which was struck off the register in October 2004. 6 other companies owned by the Bradleys, through 2 company steps, were placed in voluntary liquidation last October. Their interests include Daybreak Pacific Ltd, Media Office Services Ltd (which changed its name from KW Films Ltd in December), Schist Consulting Ltd & numerous film industry companies. Leslie Bradley is also a former director of **Challenge Communications Foundation Ltd**.

## 19 March 2006

### **Court liquidation: Media Developments wound up**

**Defendant:** Media Developments Ltd

**Directors:** Leslie Bradley, Birkenhead

**Applicant:** Inland Revenue

**Liquidators:** Richard Agnew & Vivian Fatupaito (PWC)

**Directors' other main interests:** The company, which has ceased operating, is owned by Leslie & Dale Bradley through Cedar Valley Pictures Ltd, a company which was struck off the register in October 2004. 6 other companies owned by the Bradleys, through 2 company steps, were placed in voluntary liquidation last October. Their interests include Daybreak Pacific Ltd, Media Office Services Ltd (which changed its name from KW Films Ltd in December), Schist Consulting Ltd & numerous film industry companies. Leslie Bradley is also a former director of **Challenge Communications Foundation Ltd**.

9/6/06 Prime West Ltd

Kenneth Michael Williams resigned

13/6/06 Prime West Ltd Andrew Coldicutt, 10 Wairangi St, replaces Andrew  
Maher **Maier and Coldicutt have many business ventures together**

15/6/06 Prime West Ltd Maher share transferred to Coldicutt

**15/6/06** Prime West Management Ltd

Share issue Shareholder: Andrew Coldicutt 1 share

21/7/06 Prime West Ltd

60,000 \$100 shares issued to Waitakere Properties Ltd

75,000 \$100 shares issued to Tony Tay Trust Ltd

Coldicutt share cancelled

Tony Tay registered as director

Ross Jewell registered as director

21/7/06 Prime West Management Ltd Constitution adopted

Cancellation of 1 share Andrew Coldicutt

Issue of new shares 400 + 300 + 300

New directors Greg Parker, Tony Tay

4/8/06 Prime West Management Ltd Constitution registered

400 A shares Waitakere Properties Ltd By

## **Transfer of public property in to a Private company**

300 B shares HCFMS Ltd ( Coldicutt )

300 C shares Tony Tay, Selina Tay, Ron Cherry, John White

### **10 November 2006**

What a surprise that locally made film Kids World, starring Chris Lloyd, of Back to the Future fame, has ended up in court in a battle with the taxman. This week Kids World Productions and Joseph

Productions, two companies linked to producer John Massam, had a chambers hearing in a case with the Commissioner of Inland Revenue.

**28/2/07 Prime West Ltd** John Duncan, 64 Patterson Ave appointed director

Registered office PO Box 21 271, Henderson

**16/3/07 Prime West Ltd** 60,000 shares transferred from Waitakere properties  
Limited to Waitakere city council

**21/3/07 Prime West Ltd** Coldicutt resigned

## **29 July 2007**

**Court liquidation: 2 of Bradley's Route 9 companies wound up**

**Defendant: Route 9 Investments (No 1) Ltd & Route 9 Investments (No 2) Ltd**

**Directors:** Leslie Bradley, Birkenhead

**Applicant:** Inland Revenue

**Liquidators:** Barry Jordan & David Levin (PPB McCallum Petterson Ltd)

**Directors' other main interests:** These 2 Route 9 companies were struck off the register on 17 May. Inland Revenue has applications to wind another 4 of them up (3 of them also struck off), due in court on Thursday 2 August. Mr Bradley is a director of Cedar Valley Pictures Ltd, Daybreak Pacific Ltd and a number of film production companies (4T & Thriller X), and is a former director of **Challenge Communications Foundation Ltd**.

## **14 October 2007**

**Receivership: Receivers at 3 Clegg finance companies**

**Company: Clegg & Co Capital Ltd, Clegg & Co Finance Ltd and Clegg & Co Leasing Ltd**

**Directors:** Brian Clegg, Algies Bay (all 3); **Andrew Maher**, Penrose (Clegg & Co Finance)

**Receivers:** Brian Mayo-Smith & Shaun Adams (BDO Spicers Ltd)

**Appointed by:** Covenant Trustee Co Ltd

**Receivership date:** 4 October

**Other details:** Mr Clegg is a director of Business Systems (2003) Ltd, Classic Finance Ltd, Classic Finance Investments Ltd, Classic Leasing Ltd, Clegg & Co Ltd, Cleggs Ltd & Freestyle Fitness Centre (2001) Ltd. Mr Maher is a director of B&A Management Ltd, E&S Productions (NZ) Ltd, Long Distance Network Ltd and a number of shelf companies

### **[Clegg & Co was insolvent two years before receivership](#)**

The Serious Fraud Office's investigation into Clegg & Co Finance follows revelations from liquidators that the firm's holding company was insolvent in 2005, some two and a half years before its finance arms went into receivership.

## 1 /11/2007 Tony Tay film Limited incorporated

directors Kieran Boru FITZSIMMONS & Tony Meng Hiang TAY

shareholders 85% tony Tay trust

15% Rehoboth entertainment (FITZSIMMONS)

14/12/07 Prime West Ltd 75,000 shares transferred from Tony Tay Trust Ltd to Tony Tay Film Ltd

17/12/07 Prime West Management Ltd Kieran Fitzsimmons appointed director

21/2/08 Prime West Management Ltd Sale of 300 shares Tony Tay, Selina Tay, Ron Cherry, John White to Tony Tay Film Ltd

## 20 April 2008

**Application to wind up: 16 more Joseph Productions companies face liquidation**

**Defendant: Joseph Productions Nos 11-16, 18-19, 21, 22, 23-26, 28-29 Ltd**

**Directors:** John Massam, Epsom

**Applicant:** Inland Revenue

**Hearing date:** Wednesday 7 May at 10am

23, 24, 25, 26, 28, 29 Friday 9 May at 10am

**Other details:** 10 other Joseph Productions companies face an Inland Revenue liquidation application on Friday 2 May. The companies, and other Joseph Productions companies, are subsidiaries of **Challenge Communications Foundation Ltd**. Mr Massam is a director of that foundation and also of Canterbury Television Network Ltd, Castle Publishing Ltd, College Investments Ltd, a series of Kids World Production companies, Palm Springs Parakai Ltd & Wentworth Print Ltd.

## 11 May 2008

**Court liquidation: 6 more Joseph Productions companies wound up**

**Defendant: Joseph Productions Nos 23-26, 28-29 Ltd**

**Directors:** John Massam, Epsom

**Applicant:** Inland Revenue

**Liquidators:** David Vance & David Levin (PPB McCallum Petterson Ltd)

**Other details:** The companies, and other Joseph Productions companies, are subsidiaries of Challenge Communications Foundation Ltd. 10 of them were wound up on 2 May and another 10 on 7 May. Mr Massam is a director of the **Challenge foundation** and also of Canterbury Television Network Ltd, Castle Publishing Ltd, College Investments Ltd, a series of Kids World Production companies, Palm Springs Parakai Ltd & Wentworth Print Ltd.

## 18 May 2008

**Application to wind up: IRD seeks liquidation for 24 more Kids World Production companies**

**Defendants: Kids World Production (Nos 25-37, 39-40, 61-69) Ltd**

**Directors:** John Massam, Epsom

**Applicant:** Inland Revenue

**Hearing date:** Friday 30 May at 10am

**Other details:** This batch of 24 companies is in addition to Kids World Productions Nos 1-24, already advertised for liquidation on the same day. Like 26 Joseph Productions companies wound up on Inland Revenue's application, they're subsidiaries of Challenge Communications Foundation Ltd. Mr Massam is a director of the **Challenge foundation** and also of Canterbury Television Network Ltd, Castle Publishing Ltd, College Investments Ltd, Palm Springs Parakai Ltd & Wentworth Print Ltd.

## **25 May 2008,**

**Application to wind up: Bradley's Cedar Valley Pictures faces liquidation**

**Defendant: Cedar Valley Pictures Ltd**

**Directors:** Dale Bradley, Whitford

**Applicant:** Inland Revenue

**Hearing date:** Friday 6 June at 10.45am

**Other details:** The company was struck off the register in 2004, restored in 2006. Mr Bradley is a director of Auckland Film Studios (No 1) Ltd, Daybreak Pacific Ltd, Isolabella Ltd, Media Office Services Ltd, Schist Consulting Ltd, Tiger Rag Ltd & Treasure Island Films NZ Ltd.

## **25 May 2008,**

**Application to wind up: One more Joseph Productions company faces liquidation**

**Defendant: Joseph Productions No 20 Ltd**

**Directors:** John Massam, Epsom

**Applicant:** Inland Revenue

**Hearing date:** Friday 27 June at 10am

**Other details:** 2 others out of the 29 Joseph Productions have not yet been wound up. The companies are subsidiaries of Challenge Communications Foundation Ltd. Mr Massam is a director of that foundation and also of Canterbury Television Network Ltd, Castle Publishing Ltd, College Investments Ltd, a series of Kids World Production companies (also being wound up), Palm Springs Parakai Ltd & Wentworth Print Ltd.

## **8 June 2008**

**Court liquidation: Cedar Valley Pictures wound up**

**Defendant: Cedar Valley Pictures Ltd**

**Directors:** Dale Bradley, Whitford

**Applicant:** Inland Revenue

**Liquidators:** Colin McCloy & Vivian Fatupaito (PWC)

**Other details:** The company was struck off the register in 2004, restored in 2006. Mr Bradley is a director of Auckland Film Studios (No 1) Ltd, Daybreak Pacific Ltd, Isolabella Ltd, Media Office Services Ltd, Schist Consulting Ltd, Tiger Rag Ltd & Treasure Island Films NZ Ltd.

## **27 August 2008:**

**Court liquidation: Last 2 Joseph Productions companies wound up**

**Defendant: Joseph Productions No 17 Ltd & Joseph Productions No 27 Ltd**

**Directors:** John Massam, Epsom

**Applicant:** Inland Revenue

**Liquidators:** David Vance & David Levin (Deloitte Ltd)

**Other details:** 27 other Joseph Productions companies have already been wound up. Mr Massam is a director of that foundation and also of Canterbury Television Network Ltd, Castle Publishing Ltd, College Investments Ltd, a series of Kids World Production companies (48 of them wound up on 30 May), Palm Springs Parakai Ltd & Wentworth Print Ltd.

## 7 September 2008

**Application to wind up: Karapiro Management faces liquidation**

**Defendant: Karapiro Management Ltd**

**Directors:** Ma Tian Min, Pakuranga Heights; & Tony Tay, city

**Applicant:** Hot Group Ltd (trading as Hot Creative)

**Hearing date:** Friday 31 October at 10am

**Other details:** Ma Tian Min is a director of Jireh Health Ltd & Karapiro Wellness Ltd. Mr Tay is a director of numerous Jireh property & investment companies, Prime West Ltd, Southern Lakes Studios Ltd, Tony Tay & Associates Ltd & Tony Tay Group Ltd.

## 2 November 2008

**Settlement: Tay & Ma's Karapiro Management settles**

**Court liquidation application, defendant: Karapiro Management Ltd**

**Directors:** Ma Tian Min, Pakuranga Heights; & Tony Tay, city

**Applicant:** Hot Group Ltd (trading as Hot Creative)

**Other details:** Ma Tian Min is a director of Jireh Health Ltd & Karapiro Wellness Ltd. Mr Tay is a director of numerous Jireh property & investment companies, Prime West Ltd, Southern Lakes Studios Ltd, Tony Tay & Associates Ltd & Tony Tay Group Ltd.

## 14 December 2008

**Application to wind up: 4 more Sydney Productions companies face liquidation**

**Defendant: Sydney Productions No 11 Ltd, also Nos 12 & 13**

**Directors:** Grant Bradley, Birkenhead

**Applicant:** Inland Revenue

**Hearing date:** Wednesday 28 January at 10am

**Other details:** Inland Revenue has progressively wound up Mr Bradley's film partnership companies over the past 4 years, including many in the Thriller X and all of the Sydney Productions series. He's also a director of Allegro Pictures Ltd, Cedar Valley Ltd, Daybreak Pacific Ltd & Treasure Island Films NZ Ltd.

## 21 Dec 2008

**Adjourned hearing: Claims against 4 Jireh companies adjourned**

**Defendant: Jireh Hostels Ltd, Jireh Huka Ltd, Jireh Investment Trust Ltd & Jireh Wakefield Ltd**

**Directors:** Selina & Tony Tay, city

**Applicant:** Inland Revenue

**Adjournment date:** Wednesday 4 February at 10am

**Other details:** Inland Revenue lawyer Sandra North said the companies' settlement proposals had been declined, but hadn't been advertised while negotiations were under

way. Both Tays are directors of Tony Tay & Associates Ltd, 2 other Tony Tay companies & a long list of Jireh companies. Mr Tay is also a director of Karapiro Management Ltd, Prime West Ltd, Southern Lakes Studios Ltd & Tony Tay Film Ltd.

27/1/09 Prime West Ltd Constitution changed

## 7 June 2009

**Struck out: 4 Jireh companies survive**

**Court liquidation application, defendant: Jireh Hostels Ltd, Jireh Huka Ltd, Jireh Investment Trust Ltd & Jireh Wakefield Ltd**

**Directors:** Selina & Tony Tay, city

**Applicant:** Inland Revenue

**Other details:** Both Tays are directors of Tony Tay & Associates Ltd, 2 other Tony Tay companies & a long list of Jireh companies. Mr Tay is also a director of Karapiro Management Ltd, Prime West Ltd, Southern Lakes Studios Ltd & Tony Tay Film Ltd.

## 14 June 2009

**Application to wind up: Bradleys' Media Office Services face liquidation**

**Defendant: Media Office Services Ltd**

**Directors:** Dale Bradley, Whitford; & Grant Bradley, Birkenhead

**Applicant:** Inland Revenue

**Hearing date:** Wednesday 24 June at 10.45am

**Other details:** Dale Bradley is a director of Auckland Film Studios (No 1) Ltd, Cedar Valley Ltd, Daybreak Pacific Ltd, Isolabella Ltd, Schist Consulting Ltd, Tiger Rag Ltd, Treasure Island Films NZ Ltd. Grant Bradley is a director of Allegro Pictures Ltd, Auckland Film Studios, Cedar Valley, Daybreak Pacific, Schist, Tiger Rag & Treasure Island Films, plus a number of 4T Productions companies which have been wound up by Inland Revenue but not yet struck off. Inland Revenue has progressively wound up Mr Bradley's film partnership companies over the past 4 years, including the Thriller X & Sydney Productions series.

21/7/09 Prime West Ltd Name changed to **Auckland Film Studios Ltd**

28/7/09 **Auckland Film Studios Ltd** Registered office PO Box 21 891, Henderson

29/7/09 Prime West Management Ltd Coldicutt resigned from Board



Sale of 300 shares HCFMS Ltd( Coldicutt ) to Auckland Film Studios Ltd

## 1/8/09 **Auckland Film Studios Ltd**

Greg Parker, 56a Allendale Rd, appointed director

Kieran Fitzsimmons, 30 Mt Hobson Rd, appointed director

13/10/09 Prime West Management Ltd New director: John Duncan

11/12/09 Prime West Management Ltd Waitakere properties Limited  
shareholding **reduced from 400 to 240**

16/12/09 Prime West Management Ltd Purchase of 300 shares

17/12/09 Prime West Management Ltd Sale of 300 to Auckland Film Studios  
Ltd

23/12/09 Prime West Management Ltd Amalgamation with **Auckland  
Film Studios Ltd**

## 14 March 2010

**Application to wind up: 3 of Tays' Jireh companies face liquidation**

**Defendant: Jireh Hostels Ltd, Jireh Huka Ltd & Jireh Investment Trust Ltd**

**Directors:** Tony Tay, city; Selina Tay, city, resigned 20 January from all 3

**Applicant:** Inland Revenue

**Hearing dates:** Jireh Huka - Friday 19 March at 10.45am; Jireh Hostels & Jireh  
Investment - Wednesday 24 March at 10am

**Other details:** Inland Revenue's applications last year to wind up these 3 companies & Jireh Wakefield Ltd were struck out in June. Mr Tay is a director of Tony Tay & Associates Ltd, Tony Tay Group Ltd, Tony Tay Film Ltd, Tony Tay Trust Ltd and a long list of Jireh companies, Auckland Film Studios Ltd (ex-Prime West Ltd), Karapiro Management Ltd & Successful Trading (NZ) Ltd (ex-Southern Lakes Studios Ltd). Mrs Tay is a director of Tony Tay Group, Tony Tay Trust & many of the Jireh companies.

## 2 May 2010

## **Application to wind up: Tony Tay & Associates faces liquidation**

**Defendant:** Tony Tay & Associates Ltd

**Directors:** Tony Tay, city

**Applicant:** Body corp 183523

**Hearing date:** Thursday 20 May at 10am

**Other details:** Mr Tay's Jireh Huka Ltd, Jireh Hostels Ltd & Jireh Investment Trust Ltd were wound up in March. Mr Tay is a director of Tony Tay Group Ltd, Tony Tay Film Ltd, Tony Tay Trust Ltd and a long list of Jireh companies, Auckland Film Studios Ltd (ex-Prime West Ltd), Karapiro Management Ltd & Successful Trading (NZ) Ltd (ex-Southern Lakes Studios Ltd). Mrs Tay is a director of Tony Tay Group, Tony Tay Trust & many of the Jireh companies.

## **4 July 2010**

**Voluntary liquidation: Tony Tay Group & 5 more Jireh companies close**

**Company:** Jireh Accommodation Ltd, Jireh Commercial Ltd, Jireh Oceanic Hostels Ltd, Jireh Trading Ltd, Jireh Waterview Ltd & Tony Tay Group Ltd

**Directors:** Tony & Selina Tay, city

**Liquidation:** 29 June

**Liquidators:** Chris Horton (Chris Horton Associates Ltd)

**Creditors' claims:** Friday 13 August

**Other details:** Mr Tay's Jireh Huka Ltd, Jireh Hostels Ltd & Jireh Investment Trust Ltd were wound up in March, Tony Tay & Associates Ltd in May. Mr Tay is a director of Tony Tay Film Ltd, Tony Tay Trust Ltd and a long list of Jireh companies, Auckland Film Studios Ltd (ex-Prime West Ltd), Karapiro Management Ltd & Successful Trading (NZ) Ltd (ex-Southern Lakes Studios Ltd). Mrs Tay is a director of Tony Tay Trust & some of the Jireh companies.

## **11 July 2010**

**Voluntary liquidation: Ron Cherry Accounting Services (now West & East) closes**

**Company:** West & East Ltd (ex-Ron Cherry Accounting Services Ltd)

**Directors:** Ron Cherry, Pakuranga

**Liquidation:** 7 July

**Liquidators:** Chris Horton (Chris Horton Associates Ltd)

**Creditors' claims:** Friday 13 August

**Other details:** The company changed its name on 3 June. Mr Cherry is a director of Eastern Suburbs Accounting Ltd.

## **25 July 2010**

**Court liquidation: Jireh International Academy wound up**

**Defendant: Jireh International Academy Ltd**

**Directors:** Wi Huata, city

**Applicant:** Inland Revenue

**Liquidators:** Grant Burns & Richard Agnew (PWC)

**Other details:** The company is a 50% shareholder in Jireh International Academy 2010 Ltd, incorporated 10 May with Mr Huata as the other shareholder & sole director. The academy offered technical training in boatbuilding & carpentry, and English as a second language. **It's backed by the Tony Tay Group Ltd** (directors Tony & Selina Tay; Tony Tay Group & 5 of the Tays' Jireh companies went into voluntary liquidation on 29 June) & Tang Ming Group Ltd (Yan Dong). Mr Huata is a director of Jireh Auto Tyres Ltd and several companies removed from the register, including Agrolab Ltd, Aotearoa Horticulture Ltd, Aotearoa Marine Ltd, Mana Tangata Pacifica Ltd & Totally Hawkes Bay Ltd. His wife, Donna Awatere Huata, was elected as an Act MP 3 times but both were convicted of fraud for private use of public money in 2005. Mrs Huata was banned from being a company director for 5 years from 23 August 2005-10.

## **1 August 2010**

**Receivership: Receivers enter 3 Tay companies**

**Company: Jireh Resorts Ltd, Jireh Karapiro Ltd & Tony Tay Group Ltd**

**Directors:** Tony & Selina Tay, city

**Receivership date:** 23 July

**Receivers:** David Blanchett & Colin McCloy (PWC)

**Appointed by:**

**Other details:** The Tays put Tony Tay Group & 5 Jireh companies - Jireh Accommodation Ltd, Jireh Commercial Ltd, Jireh Oceanic Hostels Ltd, Jireh Trading Ltd, Jireh Waterview Ltd - into voluntary liquidation on 29 June. Jireh Huka Ltd, Jireh Hostels Ltd & Jireh Investment Trust Ltd were wound up in March, Tony Tay & Associates Ltd in May. Jireh International Academy Ltd (director Wi Huata, city, but with backing from the Tony Tay Group Ltd) was wound up on 23 July. The company is a 50% shareholder in Jireh International Academy 2010 Ltd, incorporated 10 May with Mr Huata as the other shareholder & sole director. The academy offered technical training in boatbuilding & carpentry, and English as a second language. Mr Tay is a director of Tony Tay Film Ltd, Tony Tay Trust Ltd and a long list of Jireh companies, Auckland Film Studios Ltd (ex-

Prime West Ltd), Karapiro Management Ltd & Successful Trading (NZ) Ltd (ex-Southern Lakes Studios Ltd). Mrs Tay is a director of Tony Tay Trust & some of the Jireh companies

**23/09/2010 Film Auckland Incorporated ,Film New Zealand Trust de registered from charity commission**

## **10 October 2010**

**Change of liquidators: New liquidators at Ron Cherry Accounting Services (now West & East)**

**Company: West & East Ltd (ex-Ron Cherry Accounting Services Ltd)**

**Directors: Ron Cherry, Pakuranga**

**Liquidation: 7 July**

**Solvent: No**

**Liquidators: Chris Horton (Chris Horton Associates Ltd), replaced on 21 September by Grant Burns & Richard Agnew (PWC)**

**Creditors' claims: Thursday 21 October**

**Other details: The company changed its name on 3 June. Mr Cherry is a director of Eastern Suburbs Accounting Ltd.**

**21/10/2010 Film Central North Island Trust de registered from charity commission**

**22/10/2010 Film South New Zealand Trust de registered from charity commission**