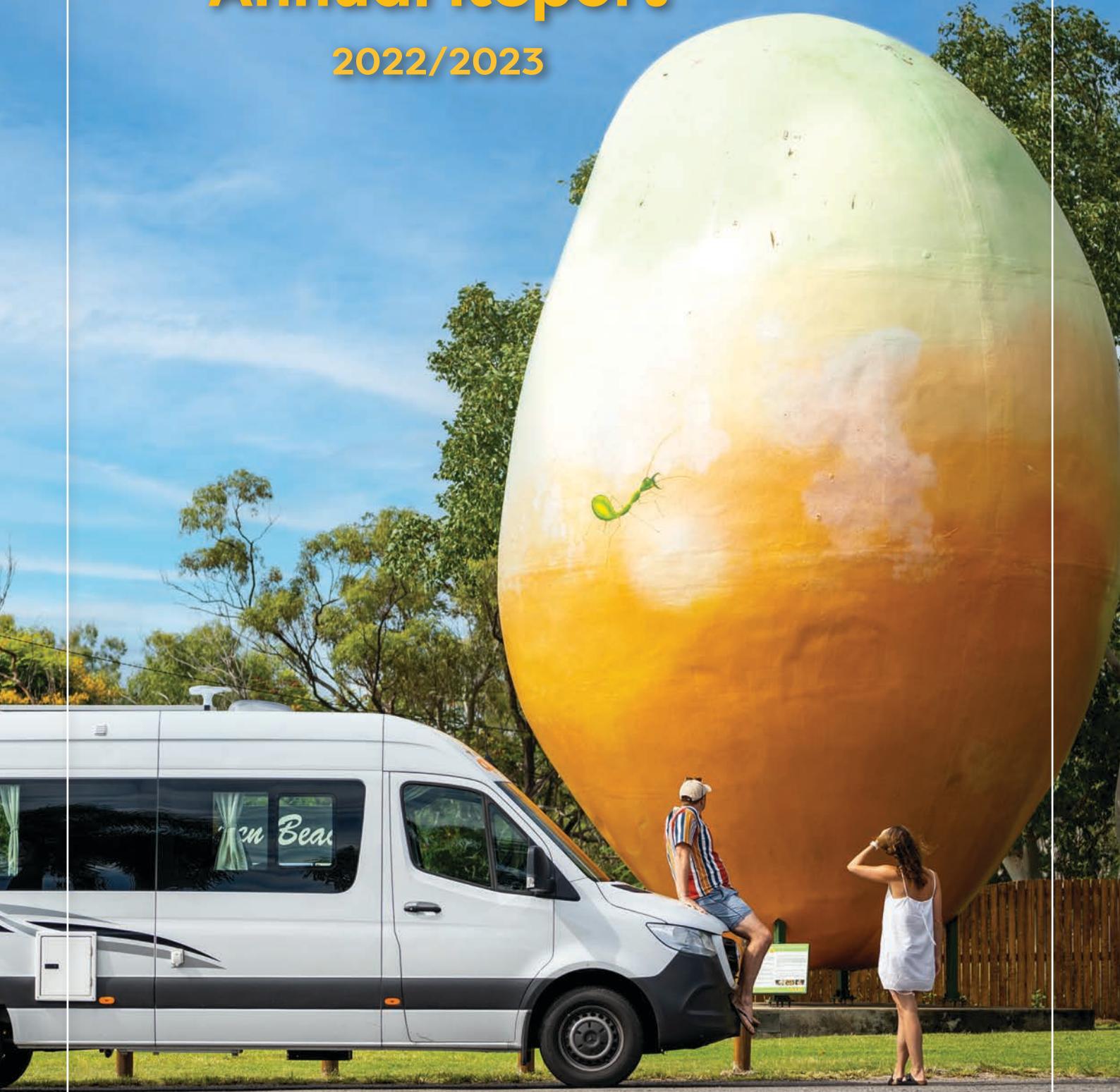


Tourism Whitsundays

Destination Marketing | Industry Development | Visitor Services

Annual Report

2022/2023





Tourism Whitsundays acknowledges the Gia, Ngaro, Juru, Jangga and Birriah people, the Traditional Custodians of the beautiful Whitsundays region, and recognise their ongoing connections to land, sea and community. We pay our respect to Elders past, present and emerging.

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A LITTLE BIT ABOUT THE ORGANISATION

WHO ARE WE

Tourism Whitsundays Limited (TW) is a not-for-profit marketing organisation tasked to market The Whitsundays as a whole, support industry with product development and deliver visitor services.

TW's core funding is provided by Tourism and Events Queensland (Queensland Government) and the Whitsunday Regional Council. The organisation's focus is to increase visitation and length of stay and drive dispersal throughout Airlie Beach, Bowen, Collinsville, Islands, Proserpine and everywhere in between, with the outcome being an increase in visitor expenditure.

OUR VISION

To collaborate with stakeholders and community to position The Whitsundays region as the globally recognised Great Barrier Reef destination.

OUR MISSION

To drive economic growth and sustainability of the tourism industry by increasing the visitor economy through marketing, advocacy and industry development.

OUR GOAL

To increase The Whitsundays overnight visitor expenditure to \$2.1b in line with the 2032 Queensland Tourism Strategy.



A MESSAGE FROM OUR CHAIR AND CHIEF EXECUTIVE OFFICER



2022/23 brought with it open borders and free movement, making it our first year of restriction-free operations in The Whitsundays in three years. The year's positive results were overwhelming and highlighted the importance of our intrastate and interstate visitors as the international market was slow to return.

The value of a holiday to the domestic traveller remained high in the 2022/23 financial year, giving The Whitsundays a bump up on the domestic traveller's list. As international airfares remained high and capacity limited, holidaymakers sought the overseas experience without overseas travel. Throughout this year, the awareness of The Whitsundays in the domestic market continued to increase. The region continued to build on its status as an iconic Great Barrier Reef destination.

Tourism Whitsundays' marketing activities drove visitation from key local, intrastate and interstate markets. The latest National and International Visitor Survey (NVS and IVS) data, year ending June 2023, shows The Whitsundays delivered \$1.3 billion in overnight visitor expenditure (OVE). This OVE is a 150% increase on our pre-COVID numbers of \$860 million, an incredible result. The total spend per visitor increased to \$1,724, with the average length of stay also increasing by one night to 5.5 nights. These numbers, impressive as they are, don't necessarily flow onto all operators within The Whitsundays; some operators are still struggling without a strong international market.

The international market has slowly started to return to The Whitsundays. For the year ending June 2023, there were 68,000 international visitors to The Whitsundays; of those, 65,000 were holiday visitors. The highest international visitation was from our key international markets: the UK, Europe and Northern US. The year ahead will bring more international travellers and a more stable international market. While this market has been slower than expected to return, 2023/24 will see a significant increase in international travellers.

The year ahead for Tourism Whitsundays will see our team continue to advocate for our industry, highlighting The Whitsundays' struggle with long-term accommodation, infrastructure, land-based experiences, skills and labour shortages and sustainable funding. Through marketing and publicity activations, our team will continue to build the region's profile for our intrastate, interstate and international markets and look to the digital enhancement of our website to continue to drive sales to our members.

On behalf of the Board and the Tourism Whitsundays team, thank you to our members, the wider industry and our financial partners for all your support in 2022/23. The team at Tourism Whitsundays, whom I consider the best in class, will continue to advocate and help drive our industry into a successful future.

Regards,
Rick and Julie.

OUR BOARD OF DIRECTORS

The Tourism Whitsundays Board consists of a maximum of 11 directors, made up of seven elected directors and up to four invited directors.

The intended purpose of giving the Board scope to invite up to four directors is to identify specialist Board members such as an accountant, governance specialist or simply vital stakeholders from the tourism industry if the Board deems it necessary.



Chair, Julie Telford,
Elected Representative from
youth sector



Deputy Chair, Craig Turner,
Elected Representative from
tour and transport sector



Secretary, Crystal Lacey,
Elected Representative from any
sector of the tourism industry



Treasurer, Trevor Rees,
Elected Representative from
marine sector



Arpad Romandy, Elected
Representative from island
resorts sector



Daniel Gschwind, Invited
Representative



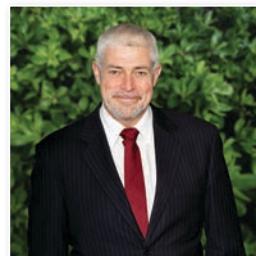
Greg McKinnon, Elected
Representative from
accommodation sector



Jenn Honnery, Invited
Representative



Matt Boileau, Elected
Representative from any
sector of the tourism industry



Tom Young, Invited
Representative



Mayor Julie Hall, Whitsunday
Regional Council

A big thank you to outgoing board member Kate Purdie who resigned during this financial year, for her service to the Tourism Whitsundays Board.

OUR TEAM



Rick Hamilton,
Chief Executive Officer



Laura Knipe, Marketing
Manager



Paige Moore, Finance and
Operations Manager



Suzy Bohan,
Trade Manager



Aimee Cameron,
Executive Assistant



Ben Summers,
Digital and Marketing
Coordinator



Alyssa Turner, Brand and
Marketing Executive



Cait Fleming, Publicity and
Communications Executive



Jessica McDiarmid, Digital
Marketing Specialist



Dea Huvonen, Visitor
Services Manager



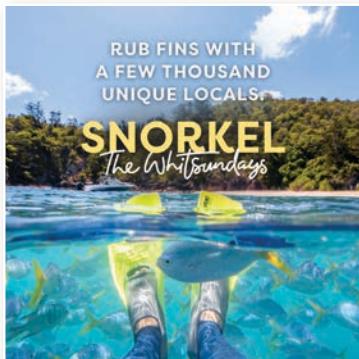
Bec Timmins, Member
Services and Marketing
Coordinator

Thank you to outgoing team
members:

- Alison Rosemond
- Donna van 't Hoff
- Nele Graebs

DESTINATION MARKETING

In July 22 – December 22, our Always On campaign ran utilising Meta (Facebook and Instagram) and Google Ads. We had a spike of activity in October and November to include radio and out-of-home in Brisbane, Sydney and Melbourne. To support our Always On digital activity, Xaxis programmatic display advertising went live in December. This November spike served as an awareness campaign and primed our audience for the Major Wonders of The Whitsundays campaign, which kicked off in January.



The Wonders of The Whitsundays campaign ran from January – March, in response to the industry's need periods. The campaign employed a broad spectrum of creative media, which included hyper-targeted Xaxis digital display, Facebook and Instagram paid social, out-of-home activity (billboards and street furniture), an influencer partnership executed and amplified with Mammamia, radio, Spotify, Google Ads and TikTok activity.

The campaign's objective was to ensure The Whitsundays remained front of mind for domestic travellers, therefore boosting destination consideration and growing the number of visitors to The Whitsundays to increase expenditure. The creative took on an action-centric approach, drawing consumers into moments of wonder and inspiring them to experience the breadth of available activities in The Whitsundays.

Following the Wonders of The Whitsundays campaign, we resumed our Always On activity in March. As a part of this, we ran targeted paid search and social, including a Pinterest trial that delivered promising results. Our overall Always On campaign activity delivered 4,400 bookings, which equated to \$5.4 million in revenue, with a 14.5x return on investment.

Throughout April and May, we ran our first campaign in the Newcastle and Hunter Region to promote the new direct Bonza flight path from Newcastle Airport to Whitsunday Coast Airport. This campaign was supported by Whitsunday Coast Airport, Bonza and Newcastle Airport.



The first phase of the campaign (April – May) was focused on building awareness for the route, with general destination creative using cheeky Bonza-style messaging across bus wraps, radio, digital retargeting, social media and billboards at Newcastle Airport.

This campaign activity generated over 4.5 million impressions, and through the campaign period, Bonza reported a 63% increase in Fly Bonza App downloads in the region. Phase two of the Newcastle Bonza campaign took a more tactical approach to drive bookings and was supported by Whitsunday Coast Airport, Bonza, Newcastle Airport, Tourism and Events Queensland and 20 local Whitsundays operators; these results will be in FY 23/24.

In March and April, we executed an aviation campaign through Jetstar and Qantas, respectively, in partnership with Hamilton Island and InterContinental Hayman Island Resort. This campaign focused on utilising Jetstar and Qantas' extensive database to raise awareness of accessibility to The Whitsundays and promote the flight and accommodation specials to drive bookings.

DESTINATION MARKETING

KEY HIGHLIGHTS

DOMESTIC

22/23 Year Destination Marketing Activity

Total campaign sales	\$5,414,454
Campaign Budget	\$926,975 (\$800K from TW + \$126K member investment)
Total media value	\$2,204,021
Campaign Return on Investment	4.8:1 ROI

- Website views: Over 1.3M
- Radio reach: Over 3.2M
- Out-of-home billboard impressions: Over 18M
- Spotify impressions: Over 2M
- Digital display (Xaxis) impressions: Over 6M
- Instagram and Facebook reach: Over 8.5M
- TikTok reach: Over 1.5M
- Influencer campaign impressions: Over 5M



AVIATION

Jetstar Campaign

Room Nights Booked	642
Total Accommodation Bookings	183
Total Flight Seats Sold	864
Total Jetstar Revenue	\$376,136



QANTAS Campaign

Room Nights Booked	311
Total Accommodation Bookings	81
Reach	2,234,097
Total Qantas Revenue	\$356,295



Across both QANTAS and Jetstar campaigns

Return on TW Investment	6.5:1 ROI
-------------------------	-----------



DESTINATION MARKETING

Newcastle Bonza Campaign - Phase One

Campaign Budget	\$90,000 (\$50K from Whitsunday Coast Airport, \$40K from TW)
Market	Newcastle and Hunter Regions
Total media value	\$103,759
Total campaign clicks	19,780
Total campaign impressions	4,547,036

- Social media impressions: Over 2.7M
- Digital display (Blis) impressions: Over 798K
- Radio reach: 152K
- Out-of-home billboard impressions: Over 887K



DRIVE

Drive North Queensland

- Collaboration between Tourism Tropical North Queensland, Townsville Enterprise, Mackay Isaac Tourism, Tourism Whitsundays and Outback Queensland Tourism Association with a total investment of over \$60,000.
- Content partnerships with Australian Geographic and Motor Media.
- 50,000 copies of the Drive North QLD map were produced for distribution.

Drive North Queensland activity	Results
Organic social media	Facebook followers: 3063 Instagram followers: 1784 Engagement rate: 4%
Website traffic	30K website users
SEM	7.3% click-through rate
Publisher partnerships	3M reach



Drive Queensland

- Attendance at Brisbane, Melbourne and Sydney Caravan and Camping Shows and 4x4 Shows. A total of six shows with 215,646 people attending.



DESTINATION MARKETING



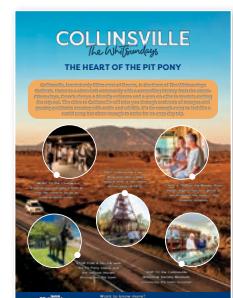
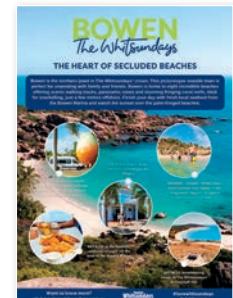
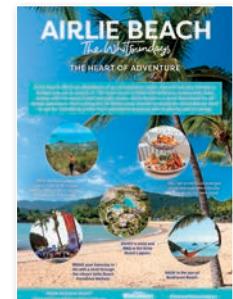
YOUTH AND ADVENTURE

- Tourism Whitsundays continued to market to the youth and adventure audience under the #AdventureAirlie brand on Facebook and Instagram.
- Content creators @thegreenertwo were engaged to produce 100 content pieces to assist with marketing to the adventure market across social media and digital.
- Tourism Whitsundays engaged the youth and/or adventure members to understand what they would like to see and how we can collaborate to continue supporting these products.

TOWNSHIP

Tourism Whitsundays produced dedicated activity focusing on Airlie Beach, Bowen, Collinsville and Proserpine.

- Full-page features in Tripping magazine, encouraging exploration within the region.
- Dedicated Meta awareness campaigns for each town received over 7.7 million impressions.
- Mini guides with activity suggestions and maps for each town continued to be produced and distributed to members and local information centres.
- Dedicated radio ads showcasing each township ran across the local drive market during their need periods.
- Media support for the Big Mango's 21st birthday celebrations, including Sunrise weather, media release distribution and media interviews.
- Tourism Whitsundays May Networking event in partnership with Bowen Tourism and Business celebrating the Big Mango's 21st birthday.
- Team famil and member visits to Bowen and Collinsville.
- 12 videos and 40 images produced to promote the experiences available in Bowen and Collinsville in collaboration with influencer Mark Fitz.
- Township focused articles for national media outlets.
- Collinsville and Airlie Beach national media coverage via famil with The Caravanning and Camping Show.



DIGITAL



The Whitsundays destination website received 1,364,260 page views over the 2022/23 financial year. The Wonders of The Whitsundays and Always On campaigns continued to help drive consumers to the website.

The Whitsundays social channels continued to grow, reaching a combined audience of over 56 million people. New video content was also created and shared, totalling 4,732,087 views across our social channels – a rise of 1,627% from last year.

Combined Social Channels		
Total Impressions	Engagement Rate	Follower Growth
56,682,167	4.8%	11.8%

TRADE

Tourism Whitsundays participated in campaign activity to target and convert travellers to The Whitsundays; the activity was activated in the domestic market and in the main inbound source markets of the UK, US, Germany, and NZ. The activity was a mix of standalone Whitsunday-specific campaigns, and co-op campaigns in partnership with Tourism & Events Queensland. Total investment by Tourism Whitsundays was \$193,000 in nine trade campaigns, generating over \$2.1 million in revenue for The Whitsundays, booked via trade distribution channels.



Further trade activity included coordinating and hosting trade famils, attendance at trade events and facilitating travel agent training sessions. All trade activity is conducted to promote The Whitsundays and its members, improve trade product knowledge, and increase the diversity of products contracted through trade programs.



TRADE CAMPAIGN CREATIVE EXAMPLES



Explorer Fernreisen

Travel Vector Index



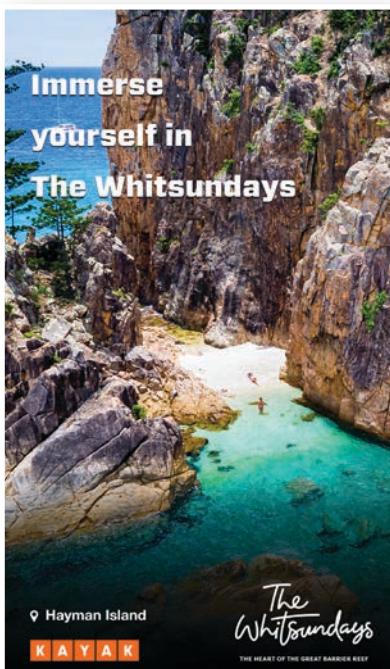
TRADE



**THE WHITSUNDAYS?
DIVE IN**

Queensland
AUSTRALIA

Travelbag



**Immerse
yourself in
The Whitsundays**

Hayman Island
The Whitsundays
THE HEART OF THE GREAT BARRIER REEF

KAYAK

Sky Vacations



**SKY
VACATIONS**

THE WHITSUNDAYS
Heart of the Great Barrier Reef!

This unique and inspirational destination situated in the Heart of the Great Barrier Reef is surrounded by 74 tropical islands in the calm waters of the Coral Sea, midway along Australia's Queensland coast.

The Whitsundays offers everything you'd expect from a tropical paradise; blue waters, white sands, sun-drenched beaches, island escapes and world-class luxury accommodation combined with food and wine experiences.

Plan a romantic getaway or a fun family vacation that's filled with sun, sailing, snorkeling, diving and extraordinary marine life.

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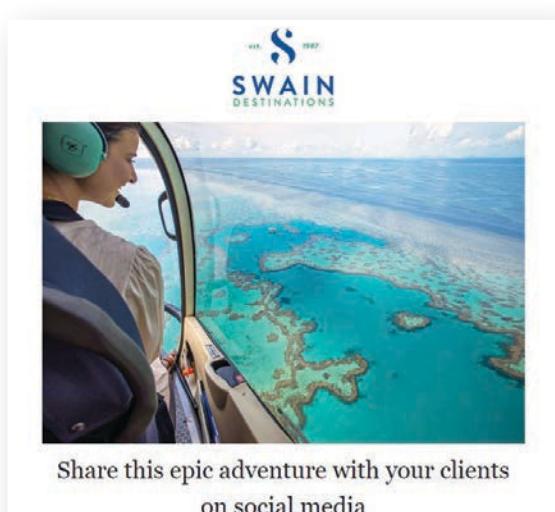
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WISH YOU WERE HERE?
5* qualia resort, Great Barrier Reef, The Whitsundays
Save £300 - 7 nights fr £4,745pp Inc flights 1/8 - 30/11/23

Dial A Flight



**SWAIN
DESTINATIONS**



Share this epic adventure with your clients on social media

VISITOR STATISTICS

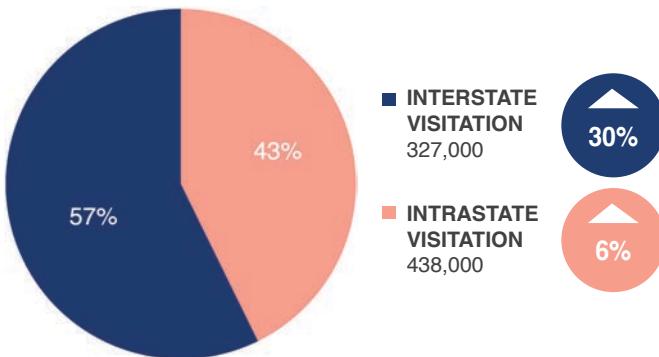
From the marketing activities executed within this period, some incredible results were reflected through a number of different data sources.

The latest National and International Visitor Survey (NVS and IVS) data, year ending June 2023, shows The Whitsundays delivered \$1.3 billion in visitor expenditure on the back of 765,000 domestic visitors (up 11.7% on average over the past three years) and 68,000 international visitors.

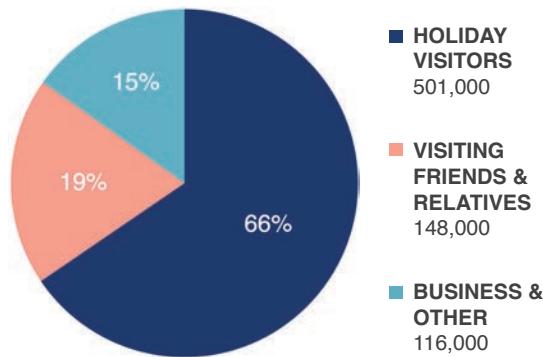
Annual overnight visitor expenditure (OVE) grew by 29.3% over the last three years. Spend per night grew by 11.3% on average over the period to \$315 per visitor. Total nights grew by 19.5%, resulting in 4.2 million domestic nights. Total spend per visitor increased by 19% over three years to \$1,724 per person. The increase in spending was mostly due to the surge in accommodation expenditure.

Holiday visitation accounts for 66% of domestic visitors to the region, growing by 13.6% on average over the past three years to 501,000. Interstate visitation reached 327,000 visitors, an increase of 30% over three years.

TOTAL DOMESTIC VISITORS



DOMESTIC TRAVEL PURPOSE



EXPENDITURE

\$1.3 BILLION

3-YEAR TREND

▲ 29.3%

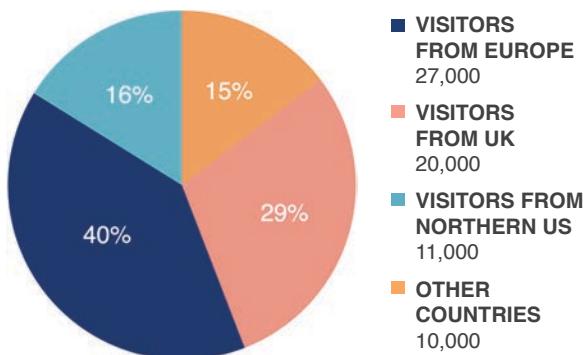
SPEND PER VISITOR

\$1,724

*Data to 30 June 2023

**Percentage increase based on three-year trend

TOTAL INTERNATIONAL VISITORS

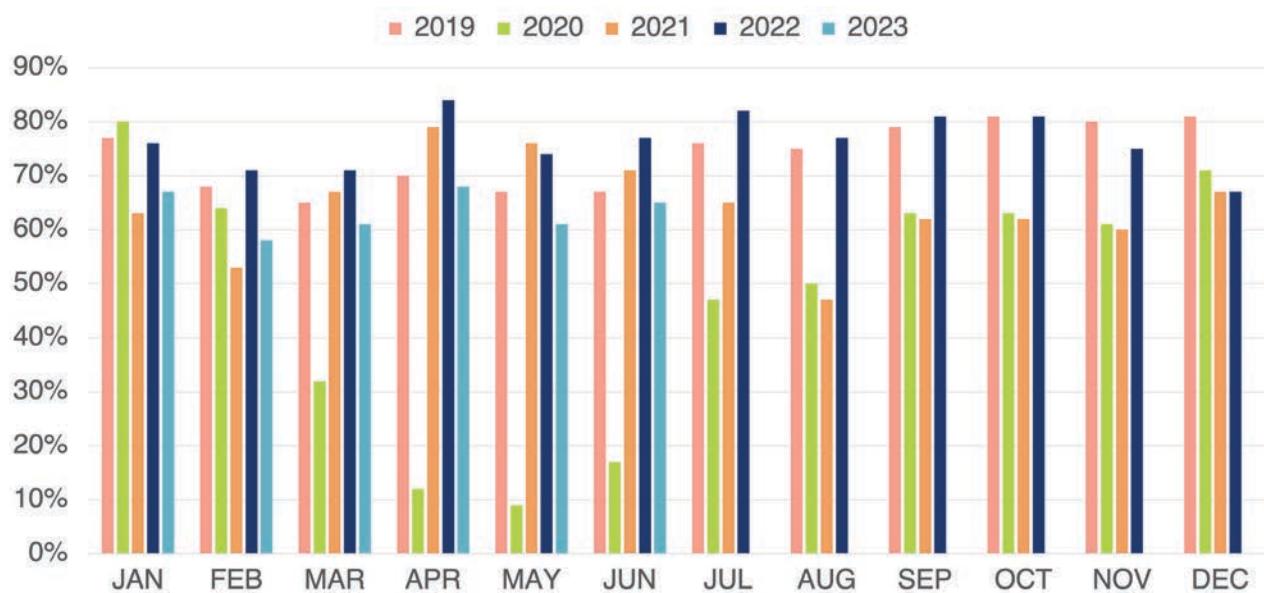


*International visitor data is only just becoming available as surveys in the International Airports resumed in January 2023.

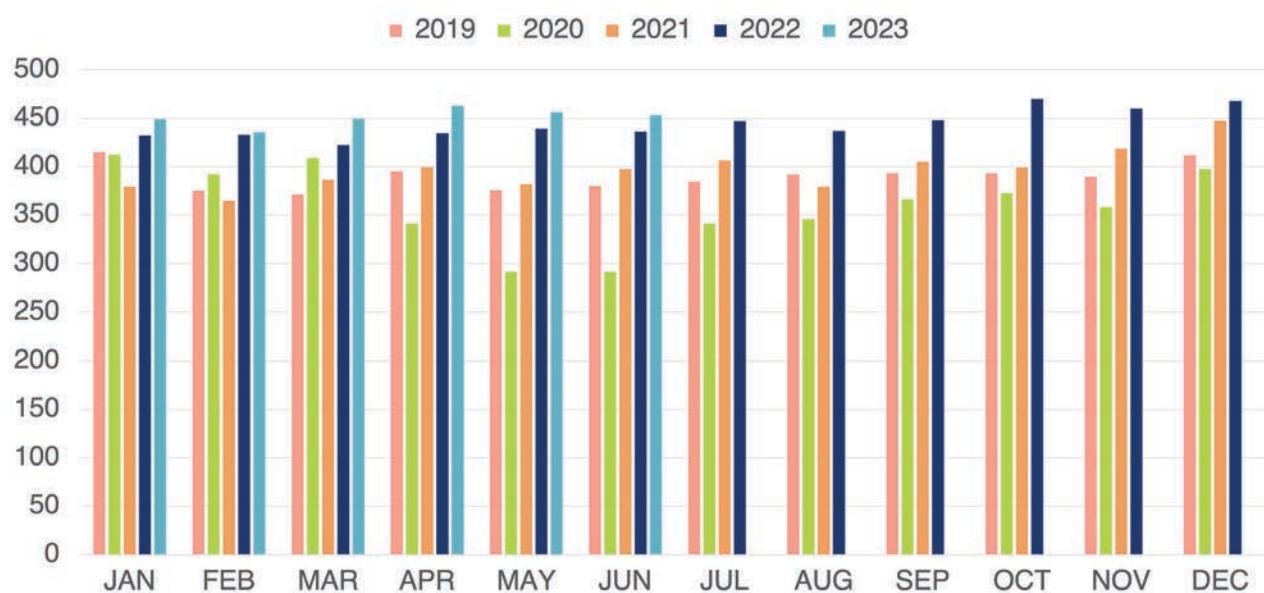
VISITOR STATISTICS

The Whitsundays occupancy detailed in the table below shows relatively high occupancy across the region, especially in 2022. As expected, in 2023, we saw a decrease in occupancy due to outbound international travel. The region's average daily rate (ADR) soared, breaking records.

OCCUPANCY (%)



AVERAGE DAILY RATE (\$)



PUBLICITY & CONTENT

Tourism Whitsundays appointed a Sydney-based PR agency in July 2022 to help drive much-needed publicity for the Whitsundays region. This partnership brought in 1,440 media clips with a total reach of 71,047,094 across corporate, leisure and event PR, totalling an estimated value of \$284 billion.



As international borders were opened, the organisation hosted famils in conjunction with Tourism and Events Queensland. Flight capacity and fares remained too high for the organisation to fund any international famils independently. Through quarterly PR updates and media releases, the organisation ensured that The Whitsundays was kept front of mind in the international market.

The Whitsundays was represented across various domestic publications, with over 17 media famils hosted, resulting in features in publications such as Australian Community Media, RACQ, Weekend Edition, Daily Mail, Lux Nomade, The Guardian, Women's Day, Elle Quebec, Woman's Weekly UK and online outlets.

The Whitsundays was put on the global stage with seven TV shows and movies being filmed and aired to a global audience.

Travel deals were distributed to showcase key deals, news and events from across the region. Members are provided with an opportunity to be involved in an 'always on' approach to share deals and news, which is sent to media contacts specialising in tourism.



PUBLICITY & CONTENT



Airlie Beach was announced as one of Queensland's best holiday destinations in the 2023 Queensland Top Tourism Town Awards, being awarded the Top Small Tourism Town. These awards are an opportunity for Regional Tourism Organisations, Local Tourism Organisations, and Councils in conjunction with accredited Visitor Information Centres to showcase their local towns as great visitor destinations and raise awareness of what's special and unique about their part of Queensland. Airlie Beach gained automatic entry to the national Top Tourism Town Awards held to compete for the crown of best holiday town in Australia.

KEY HIGHLIGHTS

- Leisure publicity reach of 61,659,972
- Corporate publicity reach of 9,387,122
- Five days of weather crosses with Today show weatherman, Tim Davies, reaching an audience of 343,000 per day
- 16 domestic media familis
- Three international media familis
- Three influencer/content creation familis

The Whitsundays Visitor Guide was printed again in A5 size, with over 23,000 copies distributed across Queensland Visitor Information Centres, Caravan and Camping Shows, Whitsunday Coast Airport arrivals, travel agents such as Flight Centre, Helloworld and Travel Associates, and RACQ branches.



CRUISE

Tourism Whitsundays, with the support of the Whitsunday Regional Council, facilitates through administration and funding, the Volunteer Cruise Ship Ambassador Program. The group has grown over the years with a strong group of volunteers currently involved in the program.

In 2022/23 the region welcomed 80 cruise ships into Airlie Beach, seven ships anchored at Shute Harbour and 73 came into Port of Airlie. The cruise ships tendered 181,879 passengers and crew into the two ports. Of those, over 117,000 spent time exploring Airlie Beach, whilst over 27,000 went on tours booked through the cruise line's shore excursion program.

The Volunteer Cruise Ship Ambassadors were at the port every morning to meet passengers and crew as they came off the tenders. They handed out 40,000 Airlie Beach maps and around 1,000 Whitsundays Visitor Guides and shared the cruise ship specials offered by some of our local operators.

Tourism Whitsundays, in partnership with Tourism and Events Queensland and Whitsunday Regional Council, actively support the cruise segment via engagement with cruise lines, inbound tour operators and itinerary and product development.



Image credit - Tourism and Events Queensland

VISITOR SERVICES & VOLUNTEER PROGRAM

The Whitsundays Visitor Information Centre (VIC) welcomed just under 4,300 travellers and, together with website sales, generated \$348,243 in bookings and \$45,384 in commission. The VIC also represented The Whitsundays at Caravan and Camping Shows in Melbourne, Sydney, Brisbane, and Townsville, answering consumer enquiries and distributing Whitsundays collateral.



The Whitsundays Visitor Information Centre retained its accreditation and remained open seven days a week, only closed on Christmas Day, Boxing Day, New Year's Day, ANZAC Day and Easter Friday.



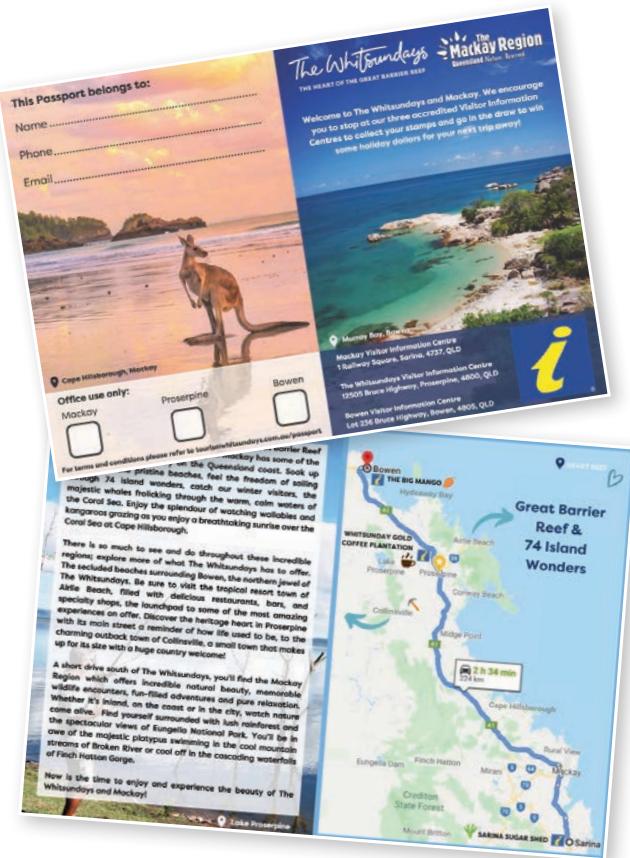
The Whitsundays Visitor Information Centre (VIC) team is led by a Visitor Services and Sales Manager and a team of regular volunteers. The volunteers assist during the busier months in greeting visitors and providing information; this past year, the small group of volunteers donated a total of 95.5 hours.

Type of Enquiry	2022/23	Annual increase
Walk-Ins	4,282	+5%
Phone	930	-47%
Website chat	436	-55%
Email	339	+21%
TOTAL	5,987	-7%

VISITOR SERVICES & VOLUNTEER PROGRAM

VISITOR INFORMATION CENTRE PASSPORT

The Visitor Information Centre Passport was a collaboration between Bowen Tourism and Business, Mackay Isaac Tourism and Tourism Whitsundays to encourage travellers to stop at all three Accredited Visitor Information Centres (Bowen, Proserpine and Sarina). It was developed to include information about both regions and entice travellers to collect stamps at each destination to go into a draw to win \$1,200 worth of holiday vouchers. From 1 October 2022 to 31 March 2023, roughly 1,500 passports were handed out to travellers with 152 entries and email addresses received.



Passport Facebook Ad Statistics

Amount Spent	\$554.90
Ad Clicks	1,202
Ad Reach	58,262

VISITOR SERVICES & VOLUNTEER PROGRAM

THE WHITSUNDAYS VOLUNTEER AMBASSADOR PROGRAM

The Volunteer Cruise Ship Ambassadors welcomed 79 cruise ships during 2022/23, missing only one smaller ship on Christmas Day.

Throughout the year, Tourism Whitsundays, together with members, organised eight morning teas, an annual Christmas Party and three touring Famils for the group.



Majority of the morning and afternoon teas were hosted by the Whitsunday Sailing Club, with one each held at 3 Little Birds Espresso and Creative Hub and Proserpine Golf Club. Each venue provided the venue, drinks and food complimentary. Their generosity allowed the volunteers to meet, hear updates from Tourism Whitsundays and network together. The community further supports the group through free membership to the Whitsunday Sailing Club and free parking permits (on cruise ship days) through Whitsunday Regional Council.

Whitsundays Visitor Information Centre Volunteers		
Total number of volunteers	Number of famils provided	Total volunteer hours
5	3	95.5

Volunteer Cruise Ship Ambassadors			
Total number of volunteers	Number of famils provided	Number of cruise ships welcomed to POA and SH	Number of passengers welcomed
34	3	79	181,200

BUSINESS EVENTS

The Whitsundays is an optimal destination for corporate gatherings, boasting a diverse range of venues suitable for all types of business events, whether they be conferences, incentives, or other functions. With a spectrum spanning from indoor facilities tailored for expos and product launches to enchanting outdoor settings ideal for gala dinners, The Whitsundays ensures a match for every business event's needs. Our event and conference venues can accommodate 10 to 1,000 delegates, providing flexibility and choice. In the previous year, Tourism Whitsundays witnessed the potential of this segment, receiving and effectively responding to over 58 leads with an estimated value of over \$12 million.

Tourism Whitsundays achieved the following outcomes for the region:

- Attended Asia Pacific Incentives and Meetings Event
- Updated and distributed Business Events Compendium for The Whitsundays
- Featured The Whitsundays in Association of Australian Convention Bureaux, micenet, and CoreLife magazine
- Business Events targeted LinkedIn campaign to promote The Whitsundays
- Regular communication via edms with Tourism Whitsundays' business events database



REGIONAL EVENT MARKETING & SUPPORT

In 2022/23, Tourism Whitsundays continued to support key destination events that increase the region's visitation, dispersal, and length of stay.

The positive economic impact and interest in a community that holds a successful regional event calendar can help build a sense of local pride, foster confidence and strengthen the entire community.

Tourism Whitsundays aims to support events that:

- Generate local economic activity and development in the destination
- Attract external visitation to the destination
- Drive social and community outcomes for the destination, noting the important link between community outcomes and economic benefit
- Enhance the profile and appeal of the host destination

The organisation was proud to support and work with several events throughout The Whitsundays to assist with marketing guidance, review funding applications and provide event mentoring. Other areas Tourism Whitsundays provided support and marketing for in the events space included:

- Heart of Events Calendar
- Promotion of events and What's On webpage through consumer, trade and PR e-news with the website page generating 40,120 pageviews
- Inclusion in the Whitsundays Visitor Guide events calendar
- Inclusion on social media platforms as appropriate
- Issuing joint press releases to leisure media database
- Support with ATDW event listing
- Sharing blogs on the Tourism Whitsundays website
- Inclusion of event-specific banners on tourismwhitsundays.com.au

**THE HEART
The Whitsundays
OF EVENTS**

Discover why The Whitsundays is the Heart of Events with its year-round line-up of happenings, festivals and shows that showcase the region, people and its stunning environment in the Heart of the Great Barrier Reef.

30 APRIL	3 - 6 AUGUST	10 SEPT
Hamilton Island Endurance Series - Hamilton Island Hilly Half Marathon	Cruise Whitsundays Great Barrier Reef Festival	Whitsunday
25 JUNE	10 - 17 AUGUST	10 - 12 NOV
Hamilton Island Endurance Series - Great Whitehaven Beach Run	Airlie Beach Race Week Festival Of Sailing	Airlie Beach Fest
15 - 16 JULY	19 - 26 AUGUST	18 - 24 NOV
Airlie Beach Marathon Festival	Hamilton Island Race Week	Airlie Beach Scho
29 - 30 JULY	8 - 10 SEPTEMBER	25 NOV
Colorbond® Steel Airlie Beach Triathlon	Don River Dash	Hamilton Island
	8 - 10 SEPTEMBER	Series - Hamilt
	White On Whitehaven Long Lunch By Fish D'veine	Triathlon
		26 NOVEM
		Hamilton Island E
		Series - Hamilton Isl
		Swim

Want to know more? Visit tourismwhitsundays.com.au/whats-on

#lovewhitsundays
@WhitsundaysQLD

INDUSTRY LEADERSHIP

PRODUCT AND INDUSTRY DEVELOPMENT

In 2022/23, Tourism Whitsundays was able to achieve the following key industry development activities:

- Carnival Cruises Senior Product managers famil and industry contracting sessions.
- Regular meetings with Indigenous Groups to encourage and develop an understanding of a commercial tourism product.
- Whitsundays Tourism Exchange held in The Whitsundays to promote operators to ITOs, OTAs and trade partners.
- Hosted Whitsundays East Coast Roadshow in Brisbane, Melbourne, Newcastle and Sydney, promoting Whitsundays products to 400 trade buyers.
- ATE Ready Program – Tourism Whitsundays took six operators to ATE to introduce them to the format of trade events. Each operator was given the chance to meet with buyers and sit in on buyer appointments.
- QTIC Tipsy program – Tourism Whitsundays supported this initiative from QTIC to better support and train new workers in tourism.

TEMP Program

The Tourism Experience and Mentorship Program (TEMP) ran in 2022/23 with many local operators taking part. The program ran for 10 weeks and provided operators with a mentor who ran one-on-one sessions to equip businesses with tools to reimagine their visitor experiences and meet the evolving expectations of travellers.

ATDW Platform

Tourism Whitsundays worked alongside Whitsundays operators to load and update their products on the Australian Tourism Data Warehouse ensuring The Whitsundays has as strong presence. ATDW hosts most of the country's tourism operator information and sends information through to websites such as queensland.com and Australia.com. The Whitsundays currently has 120 operators on ATDW with more being onboarded.

Best of Queensland

This program, run by Tourism and Events Queensland, uses a combination of reviews, business presence and offerings to score operators and curate a list of Queensland's best operators. Tourism Whitsundays has spent 2022/23 working with operators to further their understanding of the program and how to enhance their score. The 2023 Best of Queensland list includes 111 Whitsundays operators.

WHITSUNDAYS TOURISM AWARDS

After a two-year hiatus, the much-anticipated 2022 Whitsundays Tourism Awards marked a triumphant return, celebrating excellence in the industry. The event, held in collaboration with Airlie Beach Festival of Music, unfolded under the iconic big top at the Whitsunday Sailing Club, with strong support from the Reef Gateway Hotel. A total of 54 awards were presented, comprising 58 tourism nominations and an additional 67 Business Awards nominations. The night was well received with much excitement from the 350 attendees, hailing from all over the state, and was warmly embraced as a significant success within the community.





INDUSTRY LEADERSHIP

MONTHLY NETWORKING NIGHTS

Tourism Whitsundays facilitates monthly networking nights hosted by various industry or corporate partners. The purpose is to encourage relationship development between industry colleagues, provide an update on recent Tourism Whitsundays activity, and allow the host venue to showcase their product to the attendees.

In 2022/23, Tourism Whitsundays saw the number of attendees slightly decrease across networking events, with an average of 155 members attending each event.



TOURISM FUNDING

With so much uncertainty around funding for marketing the destination, the organisation invested time in applying for relevant grants throughout the year. Below is a list of grants that were applied for, including those that were successful.

Event applications include:	
Recovery for Regional Tourism Funding, Federal Government	\$3,000,000
Tourism and Events Queensland Contestable Funding	\$300,000
Tourism and Events Queensland RTO Working Together Fund	\$100,450
Export Market Development Grant	\$90,000
Total successful funding:	\$3,490,450

* Tourism Whitsundays received grant funding from the Australian Government under the Recovery for Regional Tourism program in the 2021/22 & 2022/23 financial years.

ADVOCACY

Tourism Whitsundays is passionate about engaging in positive and meaningful advocacy work designed to benefit The Whitsundays tourism sector. This year we were able to support our industry through advocating for the workforce and visa support, key infrastructure priorities, eco-tourism developments, event support and increased funding.

INDUSTRY LEADERSHIP



CORPORATE COMMUNICATIONS

Tourism Whitsundays promotes the organisation's activities and achievements through various platforms, including fortnightly industry e-newsletters, media releases, corporate social media channels, and columns in all key newspapers within the region. Some key execution points for 2022/23 include:

- Distribution of 25 industry e-newsletters
- Distribution of 12 Insights updates
- 30 media releases distributed with an average open rate of 35%
- Combined 12,309 followers on Tourism Whitsundays Facebook and LinkedIn pages, which is an increase of 18.4% from the year prior
- Fortnightly CEO columns in the Whitsunday News Newspaper

Tourism Whitsundays generated over \$37 million in corporate publicity value via media interviews across radio and television, highlighting the purpose and outcomes of Tourism Whitsundays.

Tourism Whitsundays Marketing Activity

Wonders of The Whitsundays

Even record-breaking record-breaking tourism numbers can't keep our visitors at home. We run the Wonders of The Whitsundays campaign from January – March. The season-specific campaign targeted audiences in our key markets of South East QLD, Sydney and Melbourne.

Hot tip: some of the deals aren't over yet, check out thewhitsundays.com.au for all the latest and greatest Whitsundays offers.

Wonders of The Whitsundays Social Media Advertising

Wonders of The Whitsundays Digital Billboard in Brisbane City

Want to know more?

visit.tourismwhitsundays.com.au

The Whitsundays

THE HEART OF THE GREAT BARRIER REEF

How many visitors?

In the 12 months to December 2020, The Whitsundays performed over 550,000 domestic visitors, all travelling for holiday or leisure purposes, an increase of over 54% on 2019 domestic visitor numbers.

These domestic travellers stayed over 4.8 million nights, with interstate visitors staying over 2.3 million of those nights. These are the first results since 2019 to have zero COVID travel restrictions and the demand from out of state travellers is huge!

Current Marketing Activity

An awareness campaign promoting the new flight route from Newcastle to The Whitsundays. The campaign uses a range of advertising channels such as bus wraps, radio, social media, display ads, and digital out-of-home.

Joint marketing with Qantas and Jetstar promoting the new flight route to a premier holiday destination to New Zealand's domestic market.

We also have our 'Always On' campaign running on social and search.

Bonza Social Media Advertising

Tourism
Whitsundays

Want to know more?

visit.tourismwhitsundays.com.au

Want the latest Whitsundays deals?

[visitthewhitsundays.com.au](http://thewhitsundays.com.au)

#lovewhitsunday

THE 4:01 BUZZ
The Whitbundays

CATCH UP ON THE LATEST

Tourism Whitbunday

1 day ago • 100 people were here

Boosted Post • The 4:01 Buzz is here! Catch up on the latest this fortnight and check out what's on in the Whitsundays. Upcoming membership opportunities, Latest News, Member News, and more! Click here, or [click it here](https://fb.me/e/0uHf4uLok).

Like Comment Share

Write a comment...

fb.me/e/0uHf4uLok



MEMBERSHIP

During 2022/23, Tourism Whitsundays increased its already strong membership base to over 370. The tourism industry is provided with the opportunity to invest in a membership with the organisation, which helps to not only raise the investment in destination marketing but also allows the industry to be featured in relevant activity.

CORPORATE PARTNERS



ULTIMATE MEMBERS



TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

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TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

DIRECTORS' REPORT

Your directors present their report on the company for the financial year ended 30 June 2023.

Directors

The names of the directors in office at anytime during or since the end of the year are:

Trevor Rees (Appointed 31 July 2018)
Daniel Gschwind (Appointed 7 February 2022)
Matt Boileau (Appointed 1 April 2016)
Craig Turner (Appointed 16 November 2019)
Jennifer Honnery (Appointed 16 November 2019)
Thomas Young (Appointed 22 November 2021)
Julie Telford (Appointed 29 October 2020)
Katrín Purdie (Resigned 29 September 2022)
Gregory McKinnon (Appointed 17 September 2021)
Arpad Romandy (Appointed 17 September 2021)
Crystal Lacey (Appointed 29 September 2022)

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Review of Operations

The profit of the company for the financial year after providing for income tax amounted to \$132,636.

A review of the operations of the company during the financial year and the results of those operations are as follows:

Significant Changes in the State of Affairs

No significant changes in the company's state of affairs occurred during the financial year.

Principal Activities

The principal activities of the company during the financial year were:

The principal activities of the company limited by guarantee during the period were the operation of the Whitsunday region's tourism marketing agency, including facilitating partnerships and promoting sustainable tourism.

Events Subsequent to the End of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.

Likely Developments and Expected Results of Operations

Likely developments in the operations of the company and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the company.

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

DIRECTORS' REPORT

Environmental Regulation

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

Dividends

No dividends have been paid or declared since the start of the financial year.

Options

No options over issued shares or interests in the company were granted during or since the end of the financial year and there were no options outstanding at the date of this report.

Indemnification of Officers

During the financial year, 7 meetings of directors were held. Attendances by each director during the year were as follows:

	Directors' Meetings	
	Number eligible to attend	Number attended
Trevor Rees	7	5
Matt Boileau	7	7
Craig Turner	7	7
Jenn Honnery	7	5
Julie Telford	7	5
Arpad Romady	7	4
Crystal Lacey	7	5
Daniel Gschwind	7	7
Gregory McKinnon	7	7
Thomas Young	7	5
Katrin Purdie	1	0
 Other Attendees:		
Mayor Julie Hall	5	5
Cr Clay Baumann	1	1
Al Grundy	1	1
Renee Branton-Brown	1	1

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

DIRECTORS' REPORT

Proceedings on Behalf of Company

No person has applied for leave of court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or part of those proceedings.

The company was not a party to any such proceedings during the year.

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under Section 307C of the Corporations Act 2001 is attached to this financial report.

This directors' report is signed in accordance with a resolution of the board of directors:

Director *Julie Telford*
Julie Telford (Sep 26, 2023 14:55 GMT+10)

Dated: Sep 26, 2023

Director *Trevor Rees*
Trevor Rees (Sep 27, 2023 09:29 GMT+10)

Dated: Sep 27, 2023

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

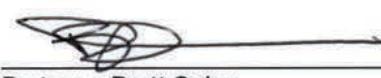
**AUDITOR'S INDEPENDENCE DECLARATION UNDER
SECTION 307C OF THE CORPORATIONS ACT 2001**

**TO THE DIRECTORS OF
TOURISM WHITSUNDAYS LIMITED**

In accordance with section 307C of the Corporations Act 2001, I am pleased to provide the following declaration of independence to the directors of Tourism Whitsundays Limited. As the lead audit partner for the audit of the financial report of Tourism Whitsundays Limited for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been no contraventions of:

- i. the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
- ii. any applicable code of professional conduct in relation to the audit.

**Connole Carlisle
Chartered Accountants
12 Gregory Street
MACKAY, QLD, 4740**


Partner : Brett Quinn

Mackay

Dated: 25 SEPTEMBER 2023

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Revenue	2	3,368,186	4,392,602
Other income	2	55,515	54,573
Direct costs		(2,364,814)	(3,583,656)
Employee benefits expense		(925,545)	(845,655)
Depreciation and amortisation expenses		<u>(706)</u>	<u>(1,610)</u>
Profit before income tax	3	132,636	16,254
Tax expense		<u>-</u>	<u>-</u>
Profit for the year		<u>132,636</u>	<u>16,254</u>
Profit attributable to member of the company		<u>132,636</u>	<u>16,254</u>

The accompanying notes form part of these financial statements.

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023	2022
		\$	\$
Profit for the year		132,636	16,254
Other comprehensive income:		_____	_____
Total other comprehensive income for the year		_____	_____
Total comprehensive income for the year		132,636	16,254
Total comprehensive income attributable to member of the company		132,636	16,254

The accompanying notes form part of these financial statements.

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	1,579,628	1,530,381
Trade and other receivables	6	142,845	139,249
Other assets	7	-	14,176
TOTAL CURRENT ASSETS		1,722,473	1,683,806
NON-CURRENT ASSETS			
Property, plant and equipment	8	8,141	2,251
TOTAL NON-CURRENT ASSETS		8,141	2,251
TOTAL ASSETS		1,730,614	1,686,057
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	166,868	331,567
Borrowings	10	8,645	(3,239)
Provisions	11	43,789	34,986
Other	12	869,319	813,386
TOTAL CURRENT LIABILITIES		1,088,621	1,176,700
NON-CURRENT LIABILITIES			
Provisions	11	11,000	11,000
TOTAL NON-CURRENT LIABILITIES		11,000	11,000
TOTAL LIABILITIES		1,099,621	1,187,700
NET ASSETS		630,993	498,357
EQUITY			
Retained earnings		630,993	498,357
TOTAL EQUITY		630,993	498,357

The accompanying notes form part of these financial statements.

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	Share Capital \$	Retained Earnings \$	Total \$
Balance at 1 July 2021	-	482,103	482,103
Comprehensive income			
Profit for the year	-	16,254	16,254
Total comprehensive income for the year attributable to the member of the company	-	16,254	16,254
Balance at 30 June 2022	-	498,357	498,357
Balance at 1 July 2022	-	498,357	498,357
Comprehensive income			
Profit for the year	-	132,636	132,636
Total comprehensive income for the year attributable to the member of the company	-	132,636	132,636
Balance at 30 June 2023	-	630,993	630,993

The accompanying notes form part of these financial statements.

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from Customers		3,419,262	4,456,823
Payments to Suppliers and Employees		(3,378,439)	(5,367,963)
Interest Received		15,019	2,053
Net cash provided by (used in) operating activities	19	55,842	(909,087)
Cash flows from investing activities			
Payments for Property, Plant and Equipment		(6,595)	-
Net cash provided by (used in) investing activities		(6,595)	-
Net cash provided by financing activities			
Net increase (decrease) in cash held		49,247	(909,087)
Cash and cash equivalents at beginning of financial year		1,530,381	2,439,467
Cash and cash equivalents at end of financial year	19	1,579,628	1,530,380

The accompanying notes form part of these financial statements.

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

The financial statements cover Tourism Whitsundays Limited as an individual entity. Tourism Whitsundays Limited is a company limited by guarantee, incorporated and domiciled in Australia.

The financial statements were authorised for issue on by the directors of the company.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The financial statements are general purpose financial statements have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and the Corporations Act 2001. The company is a not for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

(a) Income Tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

(b) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and any impairment losses.

Depreciation

The depreciable amount of all fixed assets, including buildings and plant and equipment but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use.

Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable asset are:

Class of Fixed Asset:	Depreciation Rate
Plant and equipment	7.5% - 25%
Furniture and fittings	5% - 15%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. Gains are not classified as revenue. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

(c) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions of the instrument. For financial assets, this is the date that the entity commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified as "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.

Classification and subsequent measurement

Financial liabilities

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

A financial liability is measured at fair value through profit or loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3: Business Combinations applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense over in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is:

- incurred for the purpose of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in an effective hedging relationship).

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

Financial assets

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

Measurement is on the basis of the two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and the fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The company initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of the financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

**TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Equity instruments

At initial recognition, as long as the equity instrument is not held for trading or is not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the company made an irrevocable election to measure any subsequent changes in fair value of the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investments will still be recognised in profit or loss.

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the company's accounting policy.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the company no longer controls the asset (i.e. has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which the company elected to classify under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Impairment

The company recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (e.g. amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The company uses the following approaches to impairment, as applicable under AASB 9:

- the general approach;
- the simplified approach;
- the purchased or originated credit impaired approach; and
- low credit risk operational simplification.

General approach

Under the general approach, at each reporting period, the company assesses whether the financial instruments are credit impaired, and:

- if the credit risk of the financial instrument increased significantly since initial recognition, the company measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and
- if there was no significant increase in credit risk since initial recognition, the company measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

Simplified approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables was used taking into consideration various data to get to an expected credit loss (i.e. diversity of its customer base, appropriate groupings of its historical loss experience, etc.).

Purchased or originated credit impaired approach

For financial assets that is considered to be credit-impaired (not on acquisition or originations), the company measured any change in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
- a breach of contract (e.g. default or past due event);
- a lender has granted to the borrower a concession, due to the borrower's financial difficulty, that the lender would not otherwise consider;
- the likelihood that the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for the financial asset because of financial difficulties.

Low credit risk operational simplification approach

If a financial asset is determined to have low credit risk at the initial reporting date, the company assumed that the credit risk has not increased significantly since initial recognition and, accordingly, can continue to recognise a loss allowance of 12-month expected credit loss.

In order to make such a determination that the financial asset has low credit risk, the company applied its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term, may, but not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or lower than the credit risk of the jurisdiction in which it operates.

Recognition of expected credit losses in financial statements

At each reporting date, the company recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (e.g. loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

(d) Trade and Other Receivables

Trade and other receivables include amounts due from customers for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

(e) Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the nominal amounts expected to be paid when the liability is settled, plus any related on-costs. Both annual leave and long service leave are recognised within the provisions liability.

(f) Government Grants

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grants relating to assets are credited to deferred income at fair value and are credited to income over the expected useful life of the asset on a straight-line basis.

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

(h) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

(i) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

TOURISM WHITSUNDAYS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

		2023	2022
		\$	\$
2. REVENUE AND OTHER INCOME			
Other sources of revenue	(i)	3,367,391	4,392,602
Other income	(ii)	56,310	54,573
(i) Other sources of revenue			
Interest received	2(a)	15,019	2,053
Recoveries		52,172	1,828
Funding income		1,266,257	1,330,300
Federal funding		90,000	-
Other revenue		469	343,377
WRIC income		50,006	46,062
Events		119,553	20,650
Campaign & project income		1,333,639	2,269,952
Membership income		441,071	378,380
Total other sources of revenue		<u>3,368,186</u>	<u>4,392,602</u>
(ii) Other Income			
Corporate services income		23,113	7,526
Domestic marketing income		<u>32,402</u>	<u>47,047</u>
Total other income		<u>55,515</u>	<u>54,573</u>
(a) Interest received from:			
Other corporations		<u>15,019</u>	<u>2,053</u>
3. PROFIT FOR THE YEAR			
Profit from continuing operations includes the following specific expenses:			
(a) Expenses:			
Direct costs		2,364,813	3,583,656
Depreciation and amortisation		706	1,610
Employee benefits expense		<u>925,545</u>	<u>845,655</u>
(b) Significant revenue and expenses:			
The following significant revenue and expense items are relevant in explaining the financial performance:			
Auditors Remuneration		<u>17,349</u>	<u>17,264</u>
4. KEY MANAGEMENT PERSONNEL COMPENSATION			
Short-term benefits		<u>223,900</u>	<u>213,927</u>
Total compensation		<u>223,900</u>	<u>213,927</u>

TOURISM WHITSUNDAYS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
5. CASH AND CASH EQUIVALENTS		
Cash on hand	-	401
Float WRIC	289	229
Bond - Carlo Drive	5,523	4,913
Petty cash imprest	120	(79)
Cash at bank (Direct debit AUD)	2,161	-
Cash at bank - Term deposit	362,000	-
Bendigo Reserve Account	652,324	1,000,251
Bendigo General Account	330,830	83,653
Bendigo Grant Fundings	118,711	33
Bendigo WRIC Account	107,654	82,786
Bendigo Provision Account	16	358,194
	<u>1,579,628</u>	<u>1,530,381</u>
6. TRADE AND OTHER RECEIVABLES		
CURRENT		
Trade receivables	142,845	106,736
Good and services tax	-	32,513
	<u>142,845</u>	<u>139,249</u>
7. OTHER ASSETS		
CURRENT		
Prepayments	-	14,176
8. PROPERTY, PLANT AND EQUIPMENT		
Plant and equipment	9,384	5,287
Less accumulated depreciation	(4,583)	(4,212)
	<u>4,801</u>	<u>1,075</u>
Furniture and fittings	4,810	2,311
Less accumulated depreciation	(1,470)	(1,135)
	<u>3,340</u>	<u>1,176</u>
Total property, plant and equipment	<u>8,141</u>	<u>2,251</u>

(a) Movements in carrying amounts

For disclosure on movement in carrying amounts please refer to note 20(a) at the end of this financial report.

TOURISM WHITSUNDAYS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
9. TRADE AND OTHER PAYABLES		
CURRENT		
Good and services tax	590	-
Accrued Expenses/ Committed Expenses	-	128,614
Deposits Held	90,091	78,339
Trade creditors	57,209	107,930
TW Social Club	2,659	3,278
Withholding taxes payable	16,052	12,856
Other Payroll Liabilities	267	550
	<hr/>	<hr/>
	166,868	331,567
	<hr/>	<hr/>
Financial liabilities at amortised cost classified as trade and other payables		
Trade and other payables		
Total current	166,868	331,567
Less other payables	(90,091)	(78,339)
	-	(128,614)
	<hr/>	<hr/>
Financial liabilities as trade and other payables	76,777	124,614
	<hr/>	<hr/>
10. BORROWINGS		
CURRENT		
Credit Cards	8,645	(3,239)
	<hr/>	<hr/>
11. PROVISIONS		
CURRENT		
Employee entitlements	43,788	34,986
Provision for Fringe Benefit Tax	1	-
	<hr/>	<hr/>
	43,789	34,986
	<hr/>	<hr/>
NON-CURRENT		
Provision for Office Reinstatement	11,000	11,000
	<hr/>	<hr/>
Employee entitlements:		
Opening balance at 1 July 2022	34,986	
Additional provisions raised	8,801	
Balance at 30 June 2023	43,788	
	<hr/>	<hr/>

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
12. OTHER LIABILITIES		
CURRENT		
Income in advance	<u>869,319</u>	<u>813,386</u>
13. LEASING COMMITMENTS		
(a) Operating Lease Commitments		
Non-cancellable operating leases contracted for but not recognised in the financial statements		
Payable:		
not later than 12 months	30,333	52,000
between 12 months and five years	<u>-</u>	<u>30,333</u>
	<u>30,333</u>	<u>82,333</u>

Tourism Whitsundays Limited has entered into a 5 year lease agreement to lease the premises of Lot 1/5 Carlo Drive, Cannonvale. The lease agreement expires 31 January 2024.

14. CONTINGENT LIABILITIES

Government Grants

The entity may be liable to the funding bodies for grants which are unexpended at balance sheet date. Should the company not spend the grant in accordance with the terms and conditions of the funding body there could be a requirement to repay all or part of the grant to that funding body. It is not practicable to disclose an estimate of this contingent liability.

15. ECONOMIC DEPENDENCE

Tourism Whitsundays Limited is largely dependent on Tourism and Events Queensland and the Whitsundays Regional Council for the majority of its revenue used to operate the business. At the date of this report, the Board of Directors has no reason to believe the Department or Whitsunday Regional Council will not continue to support Tourism Whitsundays Limited.

16. FINANCIAL RISK MANAGEMENT

The company's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable, and leases.

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

2023	2022
\$	\$

17. COMPANY DETAILS

The registered office of the company is:
Tourism Whitsundays Limited
1/5 Carlo Drive
Cannonvale QLD 4802

The principal place of business is:
Tourism Whitsundays Limited
1/5 Carlo Drive
Cannonvale QLD 4802

18. FUTURE CONTINGENCY FUND

The Tourism Whitsundays Board approved a motion to cap the Future Contingency Fund reserve, accumulated from previous years retrained earnings, at \$350,000. The purpose of the reserve is to have funds available in the event of a natural disaster or emergency that can be used to drive consumer awareness and marketing fast. The contingency fund can only be accessed via Board endorsement.

19. CASH FLOW INFORMATION

(a) Reconciliation of cash

Cash at the end of financial year as included in the statement of cash flows is reconciled to the related items in the statement of financial position as follows:

Cash and Cash Equivalents	1,579,628	1,530,380
	<u>1,579,628</u>	<u>1,530,380</u>

(b) Reconciliation of cash flow from operations with profit after income tax

Profit after income tax	132,636	16,254
Non-cash flows in profit:		
Depreciation of Non-current Assets	706	1,610
Changes in assets and liabilities:		
(Increase)/Decrease in Current Receivables	(3,596)	21,933
(Increase)/Decrease in Other Current Assets	14,176	(10,231)
Increase/(Decrease) in Payables	(164,699)	68,420
Increase/(Decrease) in Income in Advance	55,933	(966,936)
Increase/(Decrease) in Employment Entitlements	8,802	(24,199)
Increase/(Decrease) in Short-term Borrowings	11,884	(16,938)
Increase/(Decrease) in Other Non-Current Liabilities	-	1,000
Net cash provided by (used in) operating activities	55,842	(909,087)

TOURISM WHITSUNDAYS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	Plant and equipment \$	Furniture and fittings \$	Total \$
20. (a) MOVEMENT IN CARRYING AMOUNTS			
Movements in the carrying amounts for each class of property, plant and equipment.			
Balance at 1 July 2021	2,233	1,629	3,862
Depreciation expense	(1,158)	(452)	(1,610)
Carrying amount at 30 June 2022	1,075	1,177	2,252
Additions	4,097	2,498	6,595
Depreciation expense	(372)	(334)	(706)
Carrying amount at 30 June 2023	4,800	3,341	8,141

TOURISM WHITSUNDAYS LIMITED
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DIRECTORS' DECLARATION

In accordance with a resolution of the directors of Tourism Whitsundays Limited, the directors of the company declare that:

1. The financial statements and notes, as set out on pages 6 to 23 are in accordance with the Corporations Act 2001: and
 - a. comply with Australian Accounting Standards, which, as stated in accounting policy Note 1 to the financial statements, constitutes compliance with International Financial Reporting Standards; and
 - b. give a true and fair view of the financial position as at 30 June 2023 and of the performance for the year ended on that date of the company.
2. In the directors' opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Director *Julie Telford*
Julie Telford (Sep 26, 2023 14:55 GMT+10)

Dated: Sep 26, 2023

Director *Trevor Rees*
Trevor Rees (Sep 27, 2023 09:29 GMT+10)

Dated: Sep 27, 2023

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBER OF
TOURISM WHITSUNDAYS LIMITED

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Tourism Whitsundays Limited (the company), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Tourism Whitsundays Limited is in accordance with the Corporations Act 2001, including:

- (i) giving a true and fair view of the company's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards and the Corporations Regulations 2001.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the company in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the Corporations Act 2001, which has been given to the directors of the company, would be in the same terms if given to the directors as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The directors of the company are responsible for the other information. The other information comprises the information included in the company's annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Corporations Act 2001 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBER OF
TOURISM WHITSUNDAYS LIMITED

In preparing the financial report, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

TOURISM WHITSUNDAYS LIMITED
ABN 23 574 179 504

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBER OF
TOURISM WHITSUNDAYS LIMITED

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Connole Carlisle
Chartered Accountants
12 Gregory Street
MACKAY, QLD, 4740

Partner : Brett Quinn

Mackay

Dated: 27 SEPTEMBER 2023

Tourism Whitsundays

Destination Marketing | Industry Development | Visitor Services

An aerial photograph of a two-lane asphalt road curving through a dry, hilly landscape. The road is flanked by yellow embankments. A single white SUV is driving away from the camera on the right side of the road. The surrounding terrain is a mix of green and brown vegetation, with distant hills and mountains under a clear blue sky.

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