

GOVERNMENT OF WESTERN AUSTRALIA

ROTTNEST ISLAND AUTHORITY

Annual Report

2025–26

Rottnest Island Authority

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Alternative formats are available on request.

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Front cover: Kwoba Wirin-up — Thomson Bay

Acknowledgement

Rottnest Island Authority kaadatj Wadjak Noongar moort. Baalap Wadjemup kaaradjiny, baalabang malayin nakolak-ngat wer wirn kalyakoorl noyinang koort boodja-k wer kep-ak.

Ngalak kaadatj nedingar, birdiya wer boordakan Noongar moort. Ngalak karnadjil kaadatj maaman wer noba wirn Ali kalka Nino noyiyang Wadjemup ngardak boodja-k.

Baalabang moort maambart-boort, ngooni-boort, kongk-boort wer Birdiya-boort.

Rottnest Island Authority acknowledge Whadjuk Noongar families. They Wadjemup caring, their culture and spirits always connected Island-to and water-to.

We acknowledge ancestors, Elders and future Noongar families. We truly acknowledge men and boys' spirits who still remain connected Wadjemup under ground-in.

Their family's father-without, brother-without, uncle-without and Elder-without.

Translation courtesy of Sharon Gregory, Noongar Language Consultant.

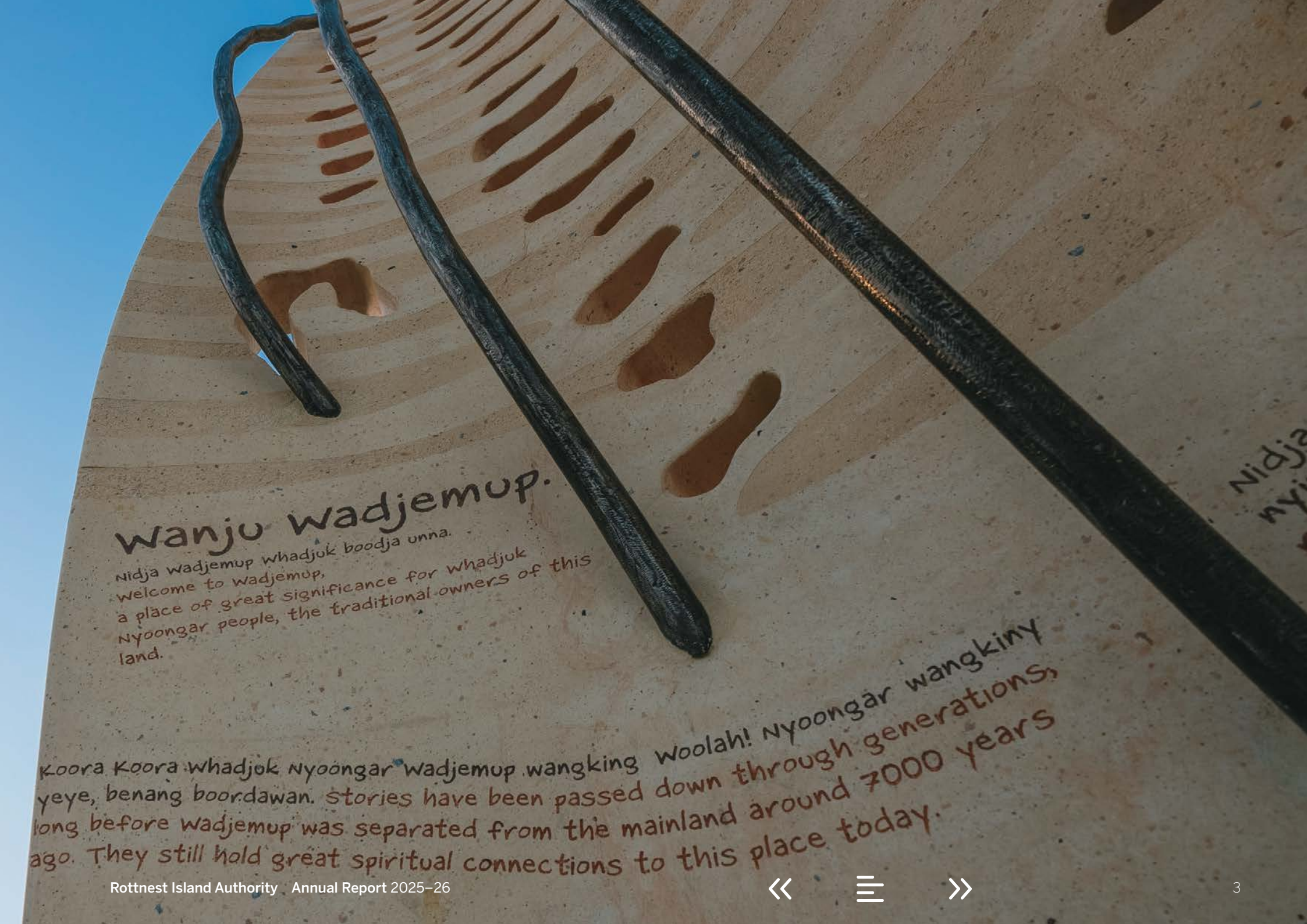

Wanju Wadjemup.
Nidja Wadjemup whadjuk boodja unna.
Welcome to Wadjemup,
a place of great significance for whadjuk
Nyoongar people, the traditional owners of this
land.
Koora Koora whadjuk Nyoongar Wadjemup wangking Woolah! Nyoongar wangkiny
yeye, benang boordawan. Stories have been passed down through generations,
long before Wadjemup was separated from the mainland around 7000 years
ago. They still hold great spiritual connections to this place today.

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Kwoba Wirin-up — Thomson Bay

Statement of Compliance

For year ended 30 June 2026

Hon Roger Cook BA GradDipBus MBA MLA
Premier of Western Australia; Minister for Defence Industries; Tourism, Trade and Investment

In accordance with section 63 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the annual report of Rottnest Island Authority for the reporting period ended 30 June 2026.

The annual report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.

The financial statements comply with Australian Accounting Standards — Simplified Disclosures issued by the Australian Accounting Standards Board.



Hamish R Beck OAM
Chair
Rottnest Island Authority

16 September 2026



Ann Robinson
Deputy Chair
Rottnest Island Authority

16 September 2026

Overview of Rottnest Island Authority


Thomson Bay

Snapshot 2025–26

890,061 visitors arrived by ferry

27,648 check-ins
Stay Rottnest self-contained accommodation

229,990
Pedal & Flipper bike hires

Six new island businesses

1,025 students hosted through the **School Camp Subsidy** program

52,125
volunteer hours

18,176 plantings for woodland and coastal management

Over **$65 million** investment in capital works

61 mature trees planted in the settlement

Chair's Overview



Wadjemup / Rottnest Island continues to stand as a beacon of Western Australia's tourism excellence, drawing visitors from across the globe. Now in its third year, the Rottnest Island Management Plan (RIMP) 2023–28 remains our strategic compass, guiding the board and executive team in delivering sustainable growth, enhanced visitor experiences, and meaningful engagement with our stakeholders. Against each of the RIMP's strategic focus areas, the RIA Board is pleased to report strong progress this year.

2025–26 saw a one per cent increase in visitation, with 890,061 visitors arriving by ferry. International visitation continued to grow strongly, with international overnight visitors up 22 per cent on the previous year, reflecting Rottnest's growing year-round appeal and helping support a more consistent visitor economy across the seasons.

A focus of the RIMP has been ensuring island businesses have the workforce to meet growing visitor demand. Delivery of the key initiative to facilitate new worker accommodation continued to progress this year. This worker accommodation will enable island businesses to enhance service quality to visitors by helping them attract staff and operate outside of ferry timetables.

Equity of access remains a priority for the board. Under the Overnight School Camp Subsidy Program, 28 government schools received subsidies allowing 1,025 students from lower socio-economic backgrounds to experience Rottnest Island, many for the first time.

Diversifying and enriching the visitor offering remains a key strategy under the RIMP, reflected in the continued growth of the island's business community. There are now 56 business operations on the island with six new businesses launching over summer 2025–26: Aboriginal cultural experiences, pickleball facilities, beach equipment hire, and guided rickshaw tours. This diversification was recognised nationally with RIA winning the state gold award for Best Marketing Campaign and a national silver award for the island's late-night visitor economy campaign.

Modernising the island's ageing utilities remains a central strategic priority, underpinning the island's ability to sustainably support growing visitation. Significant state government investment to overhaul the island's drinking water production and supply network, with a new desalination plant now under construction, and the power network, to support the delivery of 75 per cent of the island's electricity from renewable sources, is progressing with refurbishments to the existing solar farm and network upgrades.

The Wadjemup Project continued to progress significant milestones, including the commencement of the Wadjemup Aboriginal Burial Ground Memorialisation. Conservation works on the Quod continued throughout the year, with 28 prison cells reinstated to help preserve this significant heritage asset. RIA also continued to work closely with the Whadjuk Aboriginal Corporation throughout the year, reflecting our shared commitment to protecting Wadjemup's cultural heritage. This included the careful and culturally-guided management of Baalang, the Aboriginal ancestral remains discovered during works to expand the island's Main Bus Stop.

In November 2025, RIA held the Wadjemup Wirin Bidi ceremonial event. The board also celebrated the recognition of the Wadjemup Project Steering Group, which received the Caring for Country and Culture Award at the national NAIDOC Awards, and the Wadjemup Wirin Bidi project which received national recognition through the Institute of Public Administration Australia (IPAA) Award for Best Practice in Collaboration Between Government and any Organisation.

We are grateful for the cultural leadership of the Wadjemup Aboriginal Reference Group (WARG), and for their guidance on cultural matters and our reconciliation journey.

The RIMP recognises that RIA cannot deliver its strategy alone, and the board values the partnerships that sustain the island's operations and community. Volunteers remain the fabric of Rottnest Island, and this year we celebrated the 40th anniversary of the Rottnest Voluntary Guides Association. To every volunteer and organisation involved, on behalf of the RIA Board, I thank you.

We acknowledge the strength of our emergency management partnerships, reflected in the professionalism and swift response of emergency services personnel following a shark attack near the island this year.

In November 2025, we also marked the 40th anniversary of the Rottnest Foundation, established in 1985 to support the island's conservation, heritage, and education initiatives, and the board thanks the Foundation for four decades of philanthropic partnership with RIA.

I acknowledge my fellow board members — thank you for your continued leadership, insight, and unwavering commitment to the stewardship of Wadjemup / Rottnest Island. I also thank outgoing board member Guy Houston, who retired on 30 June 2026, for his valued contribution to the board.

On behalf of the RIA Board, thank you to Executive Director, Jason Banks and RIA staff for the collective achievements and ongoing contributions to key initiatives of the RIMP.



Hamish R Beck OAM
Chair
Rottnest Island Authority


Little Salmon Bay

Executive Director's Report



Throughout 2025–26, RIA continued to focus on the operational delivery of the Rottnest Island Management Plan (RIMP) 2023–28, progressing key infrastructure, utilities, accommodation, and visitor experience priorities, while strengthening the organisational capability and culture that support this work.

Achieving these priorities requires a broad organisation. The team, based in Fremantle and on Rottnest Island, spans contracts and planning, corporate services, environment, heritage and parks, infrastructure, major projects, marketing and events, and visitor services — reflecting the breadth of disciplines, skills, and experience needed to run an island that is simultaneously an iconic tourism destination, a significant heritage location, and a Class A Reserve.

Sustaining this breadth requires ongoing investment in workforce capability and culture. During 2025–26, RIA strengthened staff development through a structured training plan and the introduction of the Public Sector Commission's Skills Academy, while continuing to reinforce RIA's values (integrity, collaboration, accountability, respect, and excellence) that guide how the team works together and for the island. This investment underpinned RIA's delivery across the island throughout the year, reflecting a culture that helped the team work collaboratively, respond to challenges, and stay focused on outcomes for the island.

RIA continued to invest in cultural programs and partnerships during the year, delivering Aboriginal-led events, workshops, and residencies that strengthened cultural knowledge and community connection. RIA also worked closely with the Whadjuk Aboriginal Corporation, the Wadjemup Aboriginal Reference Group, and the Wadjemup Whadjuk Cultural Authority to ensure culturally appropriate management of the ancestral remains of the Baalang site.

In June 2026, RIA released its fifth Reconciliation Action Plan (RAP) — its first Stretch RAP, developed following extensive consultation with Aboriginal stakeholders and community representatives. We also opened Kwoba Wirin-up, the new Wadjemup Cultural Safe Space, and delivered RIA's signature NAIDOC event, Connect to Kambarang.

A number of major infrastructure and utilities programs progressed, spanning worker accommodation, drinking water, wastewater, and power. Detailed design for the new desalination plant was completed, with construction progressing and major civil works substantially complete, alongside upgrades to the water network and storage tanks. Power upgrades at Geordie Bay and Longreach Bay were completed, and planning progressed for the new renewable energy and electrical infrastructure, supporting the reliability of the island's power supply.

Transport and maritime infrastructure also progressed. The aerodrome resurfacing was completed as well as the refurbishment of Main Jetty Berths 1–3, while the Marine Logistics Hub progressed from planning into stage one construction, with works commencing on site in May 2026. These projects support the ongoing operation of the island and a safer, more welcoming visitor arrival experience.

The renewal of Stay Rottnest accommodation continued as part of the five-year accommodation refurbishment program, with Longreach Bay and Fay's Bay completed in October 2025. RIA also completed asset management plans across transport, buildings, drainage, railway, and maritime infrastructure, strengthening how the island's assets are managed and maintained into the future.

Beyond the year's infrastructure programs, RIA's team continued to support the everyday visitor experience — including the Rottnest Island Visitor Centre and Pedal & Flipper Hire — which is core to the RIMP's objective of enhancing the visitor experience and reinforcing the island's importance to Western Australians.

I extend my thanks to the RIA Board and all staff for their exceptional dedication and hard work in supporting island operations and the strategic initiatives over the past year.



Jason Banks

Executive Director
Rottnest Island Authority



Stay Rottnest — Fay's Bay

About Wadjemup / Rottnest Island

Wadjemup / Rottnest Island lies in the Indian Ocean, 18 km west of Fremantle, Western Australia. The island is 11 km long and 4.5 km wide at its widest point, with a land area of approximately 1,859 hectares and an associated marine reserve of some 3,828 hectares.

Rottnest Island is a Class A Reserve housing unique flora and fauna including quokkas and over 150 bird species. There are 64 hectares of native woodland, 63 sheltered beaches, and 20 bays. This has made the island a favourite holiday destination for visitors from around the country and the world.

The island's natural attractions are mirrored by its significant and diverse cultural history. The island is known as Wadjemup by the Whadjuk Noongar people.

The island and its associated waters are managed by Rottnest Island Authority (RIA), a statutory body created by the Parliament of Western Australia in 1987. RIA is responsible for maintaining the balance between the environment, cultural heritage, and the island's iconic role as a tourism destination.

For this reporting period RIA is guided by the Rottnest Island Management Plan (RIMP) 2023–28. The RIMP contains a comprehensive suite of initiatives to help improve the island's sustainability, visitor experience, and amenity, and has five strategic focus areas to:

- Diversify the visitor base and enhance visitor experience
- Deliver sustainable infrastructure and services
- Respect and engage with the island's cultural heritage
- Explore and conserve the island's environment
- Foster strong partnerships

About Rottnest Island Authority

RIA operates the island according to the *Rottnest Island Authority Act 1987* (WA) (the Act). The control and management of the island are vested in RIA for the purpose of enabling the RIA to:

- Provide and operate recreational and holiday facilities on the island
- Protect the flora and fauna of the island
- Maintain and protect the natural environment and the man-made resources of the island and, to the extent that RIA's resources allow, repair its natural environment

Vision

Wadjemup / Rottnest Island is a visitor destination of national significance recognised for its sustainable recreational, environmental, and cultural heritage values.

Values

RIA's values drive the way we make decisions, interact with each other, and work together to achieve results.

The five core values are integrity, collaboration, accountability, respect, and excellence.

They represent our commitment to a professional and inclusive workplace culture we can all enjoy.

Responsible Minister

The minister responsible is Hon Roger Cook BA GradDipBus MBA MLA, Premier of Western Australia; Minister for Defence Industries; Tourism, Trade and Investment.

Administration

The Act provides for the appointment of a chief executive officer (CEO) and other staff. Following the incorporation of RIA into the Department of Biodiversity, Conservation and Attractions (DBCA) in 2017, the director general of DBCA is the designated CEO for the purposes of the Act.

The management of RIA and the island on a day-to-day basis is the responsibility of the executive director.

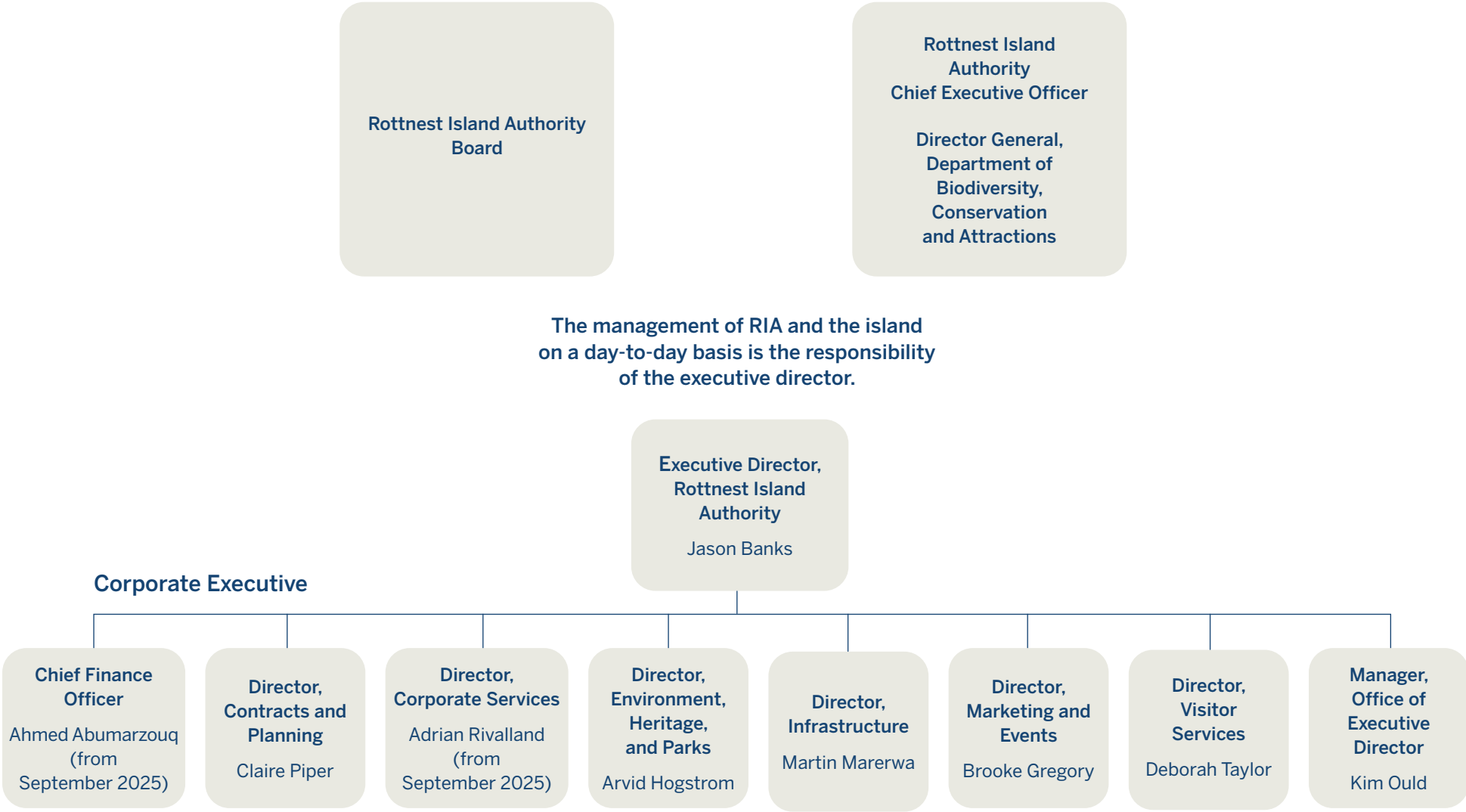
Enabling Legislation

- RIA is constituted under the *Rottnest Island Authority Act 1987* (WA)

In administering the Act, RIA adheres to the following key legislation:

- *Financial Management Act 2006* (WA)
- *Public Sector Management Act 1994* (WA)
- *Procurement Act 2020* (WA)
- *Aboriginal Heritage Act 1972* (WA)
- *Conservation and Land Management Act 1984* (WA)
- *Health (Rottnest Island) By-laws 1989* (WA)
- *Jetties Act 1926* (WA)
- *Biodiversity Conservation Act 2016* (WA)
- *Land Administration (South West Native Title Settlement) Act 2016* (WA)

Organisational Structure and Responsibilities



The Board

RIA has a board consisting of a chair and five board members appointed by the Governor of Western Australia on the advice of the Minister for Tourism, and one ex-officio member appointed by the minister.

Appointment criteria for individual members are specified in the Act, with specific reference to:

- Conservation of the environment
- Preservation of buildings of historic value
- Commerce
- Use of the island for recreational purposes

In addition, the Wadjemup Aboriginal Reference Group (WARG) Chair Pamela Thorley sits as an ex-officio member of the board.



Chair — Hamish R Beck OAM

Hamish Beck OAM was appointed as Chair in November 2021. Hamish is a distinguished company director with extensive experience in strategic advisory, governance, and environmental stewardship. He is currently Chair of the Rottnest Island Authority Board, a board member of Infrastructure WA — 2050 Commission, and a board member of the Environmental Protection Authority. He is also Founder and Managing Director of Beck Advisory, a strategic advisory firm supporting private, public, and not-for-profit organisations.

Hamish's executive career spans more than 30 years and includes senior roles in major Western Australian corporations. He has served on a wide range of boards, committees, and advisory groups, including the Swan River Trust, Central Perth Planning Committee, and Primewest, where he chaired the board sub-committee overseeing its merger with Centuria.

His previous appointments include the Cockburn Sound Management Council, The Art Gallery of Western Australia, Architects Board of Western Australia, Property Education Foundation, Curtin University Business Studies Advisory Committee, and the University of Western Australia Urban and Regional Planning Committee.

In June 2025, Hamish was awarded an Order of Australia for his services to conservation, environmental protection, and public administration.



Deputy Chair — Ann Robinson

Ann Robinson was appointed in July 2019 as a person who has sound commercial experience. She chairs RIA's Finance, Risk, and Audit Committee. She is a commercially focused non-executive director, with subject matter expertise in mergers and acquisitions, strategy, business performance, audit, and risk.

Ann is currently Chair of the Lionel Samson Sadleir Group, Director and Chair of Audit and Risk at D'Orsogna Limited, and a member of Curtin University's Audit, Risk, and Compliance Committee.

Ann's executive experience includes senior commercial roles at Wesfarmers Limited and as a management consultant in Australia, South Africa, and the USA. Her experience spans a variety of industries in mergers and acquisitions, corporate strategy, financial management, and performance improvement.

Ann holds a Bachelor of Psychology, Bachelor of Arts, Graduate Diploma in Applied Finance and Investment, and is a graduate of the Australian Institute of Company Directors.



Member — Anneke Brown

Anneke Brown was appointed in July 2023 as a person who is a regular user of the island for recreational purposes. She has expertise in hotel project development with experience in hospitality management for more than 25 years. Anneke is a founding member and former Chair of Women in Tourism and Hospitality WA and formed Anneke Brown Consulting in 2020, specialising in hospitality and tourism projects.

Anneke's international experience includes Global Director of Training at Aman Resorts. She has held management roles in Margaret River; in central Australia, as the resort manager of Longitude 313 in Uluru; and in Perth, as the general manager of COMO The Treasury. Anneke has also held leadership roles within Tourism WA as Managing Director and commissioner on the board.



Transit Reef — Thomson Bay



Member — Guy Houston

Guy Houston was appointed in November 2021 as a person of sound commercial experience. Guy has almost 40 years' experience in communications, politics, and government affairs in the public and corporate sectors. This includes 16 years' working in the media as a print, radio, and TV journalist with the Australian Broadcasting Corporation and Channel 7.

This was followed by nearly two decades in government and the corporate sector at senior levels, specialising in public affairs, political strategy, policy development, communications, and staff management. Guy was Chief of Staff to the Premier of Western Australia between 2017 and 2021. More recently, he was Strategic Projects Advisor for Australian Capital Equity, a major shareholder of SGH Limited.

Guy retired from the RIA Board on 30 June 2026.



Member — Louise Watson

Louise Watson was appointed in July 2020 as a person who has practical knowledge of and experience in the conservation of the environment. She brings 19 years of experience, working across the people, safety, and environment portfolios on a range of Western Australian projects encompassing mining, port, rail, and pipelines.

Louise works as an independent consultant, providing work health and safety and environmental project support.

Louise has a Bachelor of Science (Honours), a Graduate Diploma in Occupational Health and Safety, and a Graduate Certificate in Human Resource Management. She is a graduate of the Australian Institute of Company Directors and a former board member of the Rottnest Foundation.



Member — Peter Lee OAM

Peter Lee OAM was appointed in July 2019 as a person who has practical knowledge of and experience in the preservation of buildings of historic value. Peter is a Western Australian architect with extensive experience in large-scale developments in Australia and around the world and has been the recipient of many design awards.

As an international principal of design firm Hassell, Peter has been involved in the design of major Perth developments, including Optus Stadium, Westin Hotel, Crown Towers, Brookfield Place, and the city and stadium railway stations.

Peter is also on the boards of FORM and Foundation Housing. He is an Adjunct Professor at Curtin University and on the State, Perth City Council, and Development WA design review panels. Peter is also a specialist member of the WA Development Assessment Panels.

In June 2022, Peter was awarded an Order of Australia for his services to community housing initiatives and architecture.



Cathedral Rocks

Corporate Executive and Operational Areas

The Department of Biodiversity, Conservation and Attractions (DBCA) is led by Director General Stuart Smith. Stuart is also Chief Executive Officer of RIA, Botanic Gardens and Parks Authority, and the Zoological Parks Authority. RIA's executive director is responsible for managing RIA and the island on a day-to-day basis.

The corporate executive is RIA's senior management team, which works with the executive director to deliver services through these operational areas:

- **Contracts and Planning** manages RIA's major contracts, the commercial and residential leases of buildings, and commercial agreements with recreational businesses on the island. The Contracts and Planning directorate also manages development applications and associated processes.
- **Corporate Services** provides services that ensure RIA has the necessary financial, information technology, and corporate support. This includes governance, strategic planning, policy and legislation, work health and safety, business intelligence, audit, and risk.
- **Environment, Heritage, and Parks** is responsible for developing and delivering strategies to conserve and enhance the island's natural and cultural values, whilst managing assets and sites across the reserve and in the island's open spaces. The division oversees visitor compliance and education under the relevant legislation whilst managing and being actively engaged in all aspects of emergency management and response.
- **Infrastructure** is responsible for the management of Rottnest Island's utilities, transportation and built assets, projects within the capital works program, asset management, and the delivery of state government-funded infrastructure projects and programs.
- **Marketing and Events** leads destination marketing activities to stimulate a diversified visitation demand for Rottnest Island and increase opportunities for visitors to understand the depth and diversity of the experiences available on the island. It also manages agency-wide strategic corporate communications and partnerships.
- **Office of the Executive Director** supports the executive director and is responsible for whole-of-agency services such as human resources, board administration, and ministerial liaison.
- **Visitor Services** leads RIA's commercial operations across Rottnest Island, including accommodation services as Stay Rottnest, bike and equipment rentals through Pedal & Flipper Hire, and retail within the island's visitor centre.

Corporate Executive

The corporate executive of RIA's senior management team is:

Executive Director — Jason Banks

Jason has more than 35 years' public sector experience, including chief executive and director general roles in the energy and environment portfolios, respectively.

He was heavily involved in key microeconomic reforms of the energy sector and the deregulation of the state's gas and electricity markets. As inaugural Director General of the former Department of Environment Regulation, Jason led reform of the state's environmental licensing regime. Jason joined RIA in 2017 to lead delivery of major infrastructure projects before commencing as Executive Director in July 2020.

Jason holds a Bachelor of Commerce and postgraduate qualifications in economics.

Chief Finance Officer — Lyn Cassettai (until September 2025)

Lyn has worked in financial management for more than 25 years leading teams to deliver financial reporting, audit and annual reporting preparation, and accounting system implementation. Lyn's career has also spanned corporate governance and finance and procurement policies and procedures.

She has worked across multiple industries including accounting services, mining, not-for-profit, local government, and the public sector. Lyn holds a Bachelor of Commerce and is a member of the Chartered Accountants of Australia and New Zealand.

Chief Finance Officer — Ahmed Abumarzouq (from September 2025)

Ahmed joined RIA in September 2025 as Chief Finance Officer. He brings more than 30 years of experience across information and communication technology (ICT), local government, and public sectors, having held a range of senior leadership roles in finance, corporate services, and business transformation.

Ahmed has extensive expertise in financial management, strategic planning, governance, procurement, audit, and risk management. Throughout his career, he has successfully led organisational improvement initiatives, financial system implementations, policy development programs, and the delivery of major capital and operational projects.

He holds a Bachelor of Science in Accountancy and is both a Certified Practising Accountant (CPA) and a Chartered Accountant (CA).

Director, Contracts and Planning — Claire Piper

Claire is a qualified lawyer and has more than 15 years' post-qualification experience working in both the public and private sectors, specialising in commercial property law. She previously held a senior position at South Wales Fire and Rescue Service in the United Kingdom, managing the legal and insurance team.

After arriving in Australia in 2015, Claire held the associate position at Corrs Chambers Westgarth, where she was responsible for the commercial property portfolio of a major bank and worked on substantial agricultural property acquisitions for a major foreign investor.

Claire has broad senior management experience, encompassing both legal and commercial capabilities. She holds a Bachelor of Law (Honours), a Postgraduate Diploma in Legal Practice, and is admitted as a lawyer in both the United Kingdom and Australia.

Director, Corporate Services — Bronwyn Rose (until September 2025)

Bronwyn is a qualified accountant and has over 30 years' post-qualification experience in both private and public sectors.

She specialised as a consultant providing assurance and governance advice to create value, drive innovation, improve accountability, and enhance control systems. In the last decade, Bronwyn led the transformation of corporate services directorates in both state and local government.

Bronwyn holds a Bachelor of Commerce and is a member of the Chartered Accountants of Australia and New Zealand.

Director, Corporate Services — Adrian Rivalland (from September 2025)

Adrian brings over 25 years of experience across local and state government, private industry, and the energy sector to his role at RIA.

Adrian holds a Master of Business Administration with a focus on strategic management. His background and expertise spans professional services, strategic advisory, and transformative leadership, with a focus on governance and operational excellence.

Director, Environment, Heritage, and Parks — Arvid Hogstrom

Arvid has spent more than 35 years managing marine and terrestrial reserves. He has significant experience working with tourism enterprises and tourism-based infrastructure in conservation estates, overseeing conservation and land management, and cultural heritage programs.

He has worked in species conservation with not-for-profit organisations and with Aboriginal corporations assisting with managing natural values and developing Aboriginal ranger programs.

Arvid holds a Bachelor of Science.

Director, Infrastructure — Martin Marerwa

Martin has over 25 years of experience in civil engineering. He joined RIA from Water Corporation, where he led the asset condition assessment and engineering support team.

Martin has wide-ranging experience in leading the planning, design, delivery, and whole-of-life asset management of large, complex infrastructure. He has held various engineering and asset management roles in the energy and utilities sectors in the United Kingdom and Australia.

Martin is a chartered engineer and holds bachelor's and master's degrees in civil engineering and a Master of Business Administration.


Parker Point

Director, Marketing and Events — Brooke Gregory

Brooke has more than 25 years of experience in the travel and tourism sector and specialises in consumer, partnership, and trade marketing across global markets.

She has expertise in destination marketing, product development, retail travel, and operations management. Brooke has held global marketing roles at Tourism Western Australia and Curtin University.

Brooke holds a Bachelor of Arts and postgraduate qualifications in marketing.

Director, Visitor Services — Deborah Taylor

Deborah brings over 30 years of hospitality experience to her role. She has managed a diverse portfolio of properties across Australia, including corporate hotels, leisure resorts, casinos, and remote destinations.

She joined RIA from Quest Apartment Hotels, where she served as a business coach and later as Director of Learning.

Deborah holds a Master of Business Administration.

Manager Office of Executive Director — Kim Ould

Kim is a qualified and admitted lawyer with over 20 years' experience in the public and private sectors, primarily in commercial litigation, corporate regulation and parliamentary law and practice.

Kim joined RIA from the Parliament of Western Australia and was appointed Manager Office of Executive Director in August 2024.

She holds a Bachelor of Arts and Bachelor of Laws.

Comittees of the RIA Board

Finance, Risk, and Audit Committee

The key responsibilities of the Finance, Risk, and Audit Committee is to oversee the effectiveness of the financial and risk management processes, the internal audit function, and RIA's control environment and corporate governance processes.

The committee consists of three board members, and all board members are invited to attend. Committee meetings are attended by the chief executive officer; executive director; and the corporate executive. Other attendees are included as needed and as approved by the chair.

Contracts and Infrastructure Committee

The key responsibilities of the Contracts and Infrastructure Committee are to:

- Review all major contracts, island properties and businesses, development applications, major projects, and the island's infrastructure
- Consider the recommendations accompanying evaluation reports for expressions of interest (EOIs), major contracts, and works for endorsement
- Provide oversight on the governance of all major contracts, leases, and works
- Review the performances of existing major contracts, leases, and works
- Evaluate the merits and impacts of proposed major contracts and works variations

The Contracts and Infrastructure Committee comprises three board members. Committee meetings are attended by the chief executive officer, the executive director, and the corporate executive. Other attendees are included as needed and as approved by the chair.

Information and Communications Technology, Brand, and Marketing (ICTBM) Committee

The key responsibilities of the Information, Communications Technology, Brand, and Marketing (ICTBM) Committee are to:

- Oversee the implementation of RIA's ICT projects
- Oversee the implementation of RIA's Destination Marketing Strategic Plan

The ICTBM Committee comprises three board members. Committee meetings are attended by the chief executive officer, the executive director, corporate executive, and the chief information communication technology officer. Other attendees are included as needed and as approved by the chair.

Minister-Appointed Reference Groups

Wadjemup Aboriginal Reference Group

The Wadjemup Aboriginal Reference Group (WARG) consists of six Aboriginal members from different language groups across the state, including Whadjuk Traditional Owners.
It provides advice to RIA on matters associated with reconciliation and the management of non-legislative cultural heritage on the island.

The following were members of WARG for the reporting period:

Chair — Pamela Thorley

A Senior Noongar and Menang Ballardong woman with connections to the Great Southern and Wheatbelt regions of Western Australia. Pam is a qualified primary school teacher. She is the manager of Aboriginal pathway strategies at MercyCare, has previously worked at the Goldfields Aboriginal Language Centre, and was formerly a Registrar of Aboriginal Sites. Pamela has over 25 years' experience in senior management roles with government and community-controlled Aboriginal organisations.

Walter McGuire OAM

A Senior Whadjuk man with a career over 30 years' across Indigenous health, housing, and education, Walter is a leading Indigenous tour guide in WA and Chair of Western Australian Indigenous Tourism Operators Council (WAITOC). He currently runs cultural tours on Wadjemup with his business, Go Cultural Aboriginal Tours and Experiences.

Brendan Moore

A Whadjuk man, Brendan is currently the Aboriginal Engagement Officer for the City of Fremantle. He has a Master of International Studies and a Bachelor of Science.

Lindsay Dean
(resigned July 2025)

A Minang, Koreng, Bardi, and Karrijarri man, Lindsay lives in Albany. He is the Community Liaison Officer for the Great Southern Region and Chairperson of the Karijarri Traditional Lands Association. Lindsay has a degree in electronic engineering and has previously worked in information technology.

Casey Kickett

A Noongar woman from Whadjuk, Yued, Ballardong, and Wardandi Countries, Casey works in a not-for-profit environmental protection agency. She has a background in cultural heritage, Indigenous land use agreement compliance, and customary access to public drinking water sources in Western Australia.

Kathleen Musulin
(resigned September 2025)

A Malgana, Yawuru woman born and raised in Carnarvon in the Gascoyne Region, Kathleen has worked in the health field as a drug and alcohol counsellor and in prisons as a mental health worker, helping Aboriginal women with mental health, alcohol, and other drug issues. Kathleen has worked tirelessly in Native Title Affairs.

Wadjemup Project Steering Group

The Wadjemup Project Steering Group (WPSG) was an advisory committee to the RIA Board, appointed by the Minister for Tourism and endorsed by the Minister for Aboriginal Affairs for Stage Two of the Wadjemup Project. Members include Traditional Owners and Elders elected by the Whadjuk community.

The group's two-year term expired on 30 November 2025 and, with Stage Two of the Wadjemup Project nearing completion, the group and its formal meeting schedule were closed. Continued input on cultural matters, including the memorialisation of the Wadjemup Aboriginal Burial Ground and finalisation of the Quod conservation works, occurs through targeted individual consultation with members.

The following were members of the WPSG during the reporting period until 30 November 2025:

Farley Garlett

Farley is a Whadjuk Noongar Elder who was raised on Ballardong country, with lived and professional experience in Native Title and Aboriginal heritage; Farley works positively with Aboriginal people to achieve meaningful community outcomes. He was WA Chair and National Commissioner of the former Aboriginal and Torres Strait Islander Commission (ATSIC) and has in-depth knowledge and understanding of past and current issues affecting Noongar individuals, families, and the wider communities. His cultural leadership skills are showcased through achievements such as NAIDOC Elder of the Year.

Neville Collard

Neville is a Whadjuk Noongar Elder with strong Ballardong connections. He is a story custodian and Noongar community leader. A former police officer, Neville was responsible for developing Noongar Outreach Service (Noongar Patrol) and in 1991 he was the recipient of a world scholarship to travel to the United States of America, New Zealand, and United Kingdom to study with specialist law agencies including the FBI and Scotland Yard. He was appointed a Justice of the Peace in 2022, and regularly consults to state and local governments, and private business on Noongar cultural and heritage issues.

Herbert Bropho

Herbert is a Senior Whadjuk Noongar and Ballardong man. He is a prominent Aboriginal activist advocating for the rights of his people and progress in Aboriginal affairs. Herbie is a direct descendant of ancestors incarcerated and lost on Wadjemup. His experience includes advising organisations, educational institutions and students, and other stakeholders about issues affecting his people.

Sandra Harben

Sandra is a Senior Whadjuk Noongar and Ballardong woman. She graduated from the University of Western Australia in 1994 as a scholar of the Public Service Commission Aboriginal Employment Career Strategy. Sandra studied at the University of Illinois as a recipient of the National Aboriginal and Torres Strait Islander Overseas Study Award. In 2000 and 2001, Sandra was one of six commissioners appointed by the Department of the Prime Minister and Cabinet to undertake the national Indigenous Funding Inquiry. Her working life spans across health, housing, education and training, in-business management, and private consulting. Sandra is a joint recipient of the National Architecture Award for her significant contribution to Gathering Place which formed the major architectural component of the 2021 Fremantle Biennale.

Karen Jacobs

Karen is a Senior Whadjuk Noongar woman, a bloodline descendant, and a Traditional Owner of Whadjuk Country. Karen has an extensive background in business, governance and compliance, Aboriginal cultural heritage and practices, cultural integration into place-making, environmental planning and management, cultural tourism, and education. Karen was also a former lecturer in 'Foundations to Heritage Management' within the School of Social Sciences at The University of Western Australia.
Her primary focus is on developing opportunities and encouraging Aboriginal people's involvement in enterprise and business activities.

Glenys Yarran

Glenys is a Whadjuk Noongar, Ballardong, and Yued Traditional Owner and Elder whose lifelong aspiration is to bring communities together through culture and the arts. Her work as an active member of the Perth community has greatly impacted the conservation of Noongar culture. From 2003 to 2009, Glenys sat on the board of directors for South West Aboriginal Land and Sea Council and has worked as Director of Ballardong Working Party, as a cultural advisor for the Fremantle Biennale, and as Director of Yunga Foundation.



Cultural Yarns — Wadjemup Museum

Strategic Direction

Rottnest Island Management Plan

The Act requires RIA to control and manage Rottnest Island in accordance with a management plan.

Sections 18 and 19 of the Act provide for the Minister for Tourism to review and approve the Rottnest Island Management Plan (RIMP) every five years.

RIA is currently operating under the RIMP 2023–28.

The RIMP 2023–28 sets out RIA's priorities and the following five strategic focus areas for managing the island and its associated waters for that period:

1. Diversify the visitor base and enhance visitor experience.
2. Deliver sustainable island infrastructure and services.
3. Respect and engage with the island's cultural heritage.
4. Explore and conserve the island's environment.
5. Foster strong partnerships.

Performance Management Framework

RIA operates under the Outcome Based Management (OBM) framework of the Department of Biodiversity, Conservation and Attractions (DBCA). DBCA is aligned to the state government's goal of "Investing in WA's Future: Tackling climate action and supporting the arts, culture, and sporting sectors to promote vibrant communities."

RIA's operations contribute to two DBCA desired outcomes and two DBCA services (DBCA Services 2 and 6) within the approved OBM structure of the DBCA. The DBCA OBM did not change during 2025–26.

RIA's key effectiveness and efficiency indicators include the RIA-specific indicators that form part of the DBCA budget statements, along with an additional approved indicator.

The figure below illustrates the relationships among the services delivered by RIA, desired agency outcomes, and the state government goal they contribute to.

Government Goal	
Investing in WA's Future: Tackling climate action and supporting the arts, culture, and sporting sectors to promote vibrant communities.	
Agency desired outcomes	
1. Community enjoyment, appreciation, and understanding of attractions under the department's care	**2.** Plants and animals, and the landscape they occupy, are conserved through evidence-based conservation actions
Effectiveness KPIs	
1. Average level of visitor satisfaction at Rottnest Island	**2.** Biodiversity health of Rottnest Island
Agency services	
1. Visitor services and public programs provided at Rottnest Island (DBCA Service 2)	**2.** Conserving habitats, species, and ecological communities (DBCA Service 6)
Efficiency KPIs	
1. Average cost per visitor to Rottnest Island	**2.** Average cost per hectare of wildlife habitat



Salmon Bay

Rottnest Island Authority's Performance


Little Armstrong Bay

Report on Operations

The following report provides an overview of RIA's activities and operational achievements in delivering the required services.

These achievements for 2025–26 are reported against RIA's agency services as follows:

Service One: Visitor services and public programs provided at Rottnest Island (DBCA Service 2)

Service Two: Conserving habitats, species, and ecological communities (DBCA Service 6)

Actual Results Versus Budget Targets

Financial targets	2025–26 Target [1] $000s	2025–26 Actual $000s	Variation [2] $000s
Total cost of services (sourced from statement of comprehensive income)	88,724	89,609	885 [a]
Net cost of services (sourced from statement of comprehensive income)	14,079	7,659	(6,420) [b]
Total equity (sourced from statement of financial position)	558,777	596,911	38,134 [c]

(1) The RIA component of the figures specified in the DBCA 2025–26 Budget Statements.

(2) Explanation of variances:

(a) The higher-than-budgeted total cost of services is principally due mainly to higher supplies and services costs of $0.88 million reflecting visitor numbers that were higher than budgeted visitors.

(b) The net cost of services is lower than the target principally due to higher-than-budgeted user fees and charges reflecting visitor numbers that were higher than forecast.

(c) Total equity is above target, primarily reflecting state government funding held in reserve for ongoing capital projects.

Performance against targets is included under Key Performance Indicators.



Main Jetty — Thomson Bay



Bus Stop — Geordie Bay

Service One: Visitor Services and Public Programs Provided at Rottnest Island

Service One is reporting in alignment with the following RIMP strategic focus areas and associated initiatives:

- **Strategic Focus Area One** — Diversify the visitor base and enhance visitor experience
- **Strategic Focus Area Two** — Deliver sustainable island infrastructure and services
- **Strategic Focus Area Three** — Respect and engage with the island's cultural heritage
- **Strategic Focus Area Five** — Foster strong partnerships

Diversify the Visitor Base and Enhance Visitor Experience

Target New Visitor Segments

Destination Marketing Strategy

RIA's destination marketing strategy is the primary vehicle for delivering RIMP 2023–28 initiatives, aimed at diversifying the island's visitor base and supporting sustainable growth in visitation.

The destination marketing strategy is designed to increase demand in the shoulder and low seasons, increase yield per visitor, and promote visitor dispersal. They also aim to attract new market segments, develop new products and events to meet changing consumer demands, attract and retain new geographical markets, and initiate new marketing channels.

Key highlights of RIA's destination strategy in 2025–26 include:

- Hosting the Welcome Event ATEC Meeting Place 2025
- Hosting the Australian Tourism Industry Council Talking Tourism Forum
- Winning the state gold award for Best Marketing Campaign, followed by a national silver award for the island's late-night visitor economy campaign
- Delivering the 2025–26 events calendar
- Continuing consumer research to support future marketing planning

Enhance Visitor Experience

Marine Logistics Hub

The RIMP identifies the need to redevelop the Army Groyne. This redevelopment will create a new barge operations area to transition the island's barging operations away from the Main Jetty to the Army Groyne in South Thomson Bay.

During the 2025–26 reporting period, the Marine Logistics Hub progressed from planning into stage one construction. The project received conditional environmental approval in September 2025, a construction contract was awarded in March 2026, and works commenced on site in May 2026. Relocating barging operations will meet growing visitor and business demands while enhancing safety and improving the visitor arrival experience.

South Thomson Boardwalk Extension

The construction of a new timber deck in front of Hotel Rottnest was completed in July 2025. The modified thoroughfare enhances visitor amenities and increases safety for shared use between pedestrians and cyclists. Works included the construction of a new timber deck providing seating and transitioning, replacement of damaged concrete steps at the entrance to Hotel Rottnest, and construction of a new concrete landing designed to improve drainage.

Facilitate New Accommodation and Hospitality Developments

Golf Precinct / Northern Services Corridor

The RIMP identifies revitalisation of the golf precinct as a key initiative, supporting essential infrastructure delivery while maintaining a quality golf experience for visitors to the island.

During the 2025–26 reporting period, RIA negotiated a two-year lease extension with The Lodge Wadjemup, which has managed golf course operations since August 2022. The Burial Ground Bypass Road, diverting traffic away from the Wadjemup Aboriginal Burial Ground along the eighth and ninth holes, was completed. Concept site planning, environmental surveys, and an Aboriginal heritage survey were undertaken across the precinct, and RIA progressed procurement for the golf course remodel and fencing works ahead of construction anticipated to commence in late 2026.

Worker Accommodation

Attracting and retaining workers is a key pillar of the State Tourism Strategy; new staff housing on Wadjemup / Rottnest Island will address any accommodation barrier for workers and meet the needs of growing tourism.

Worker accommodation plays a critical role in supporting the successful tourism industry on Rottnest Island. New staff housing will help island businesses attract staff and operate freely, without being beholden to the ferry timetable — overall, the addition will facilitate an increase in new experiences and better hospitality outcomes.

During the 2025–26 reporting period, the worker accommodation program continued to be delivered in stages, encompassing new purpose-built accommodation at Parker Point Road, the workers' camp at Mount Herschel, and developer contributions for island businesses to provide housing for their own staff. The Mount Herschel workers' camp became operational in December 2025, providing 99 bedrooms, and construction of The Lodge Wadjemup worker housing is underway.

The Parker Point Road RIA development is part of the broader $98.5 million program to deliver more worker accommodation across Wadjemup / Rottnest Island. A contract was awarded for the construction of 121 self-contained units, providing 150 bedrooms. The studio, one-, two-, and three-bedroom units are being prefabricated offsite, with prototype development and design occurring in 2026.

The new accommodation will free up more affordable holiday accommodation, like that of Kingstown Barracks, for Western Australian visitors.

Renew and Expand RIA Accommodation — Stay Rottnest

A key priority of the RIMP is the enhancement of Stay Rottnest to increase guest satisfaction. The accommodation refurbishment program is focused on renewing and upgrading the accommodation's aesthetic and function, as well as guest comfort and safety. By October 2025, a further 52 units in Longreach Bay and Fay's Bay were refurbished to match the high standard of South Thomson and Geordie Bay Stay Rottnest accommodation.

Increase Affordable Accommodation — Stay Rottnest

Overnight School Camp Subsidy

In 2023, the Cook Government announced an initiative to make overnight school camps in Term 3, 2024 more affordable with a subsidy for Western Australian school children.

During the 2025–26 reporting period, 28 government schools were offered accommodation, bike, and tour subsidies of either 75 per cent or 100 per cent of the total cost. These camps allowed 1,025 students from low socio-economic schools to experience Rottnest Island, many for the very first time. 14 schools with Aboriginal students were provided with cultural safety services whilst on the island.

This initiative supports the RIMP 2023-28 strategic outcome to increase equitable access to the island. By reducing financial barriers, the program enables students who may not otherwise have the opportunity to visit the island to engage and connect with Rottnest.

Encourage New Recreational Offerings

RIA manages recreational and leisure businesses on the island via concession agreements. These include a wide range of offerings such as water-based activities, guided tours, food and beverage offerings, adventure experiences, and transport options.

In accordance with the RIMP, RIA releases annual expressions of interest (EOI) calling for new activities and experiences to enhance visitor experience by attracting new sustainable and viable commercial operators.

In 2025, the EOI resulted in six new businesses commencing on the island over summer 2025–26, introducing Aboriginal cultural experiences, pickleball facilities and equipment hire, beach equipment hire, and guided rickshaw tours to the island's visitor offering.

Upgrade Pedal & Flipper Hire Facility

Pedal & Flipper Hire is RIA's bicycle and recreational equipment hire business.

As one of the largest bike hire facilities in the southern hemisphere, it offers visitors more than 8,000 items for hire, including 2,200 pedal bikes, 260 eRideables, trailers, accessible hire items, gel seats, locks, and recreational equipment.

During the 2025–26 reporting period, Pedal & Flipper Hire hired out over 229,990 bikes.

The business continued to invest in fleet renewal with 500 new custom-built pedal bikes added to improve the customer experience. Pedal & Flipper Hire also completed its first full year using a new inventory management system.

Deliver Sustainable Island Infrastructure and Services

Support Renewable Energy and Electrical Infrastructure Upgrades

Strengthening the island's infrastructure is a strategic focus area of the RIMP. Infrastructure improvements will help meet the increasing needs of the island and ensure long-term sustainability by improving renewable energy production capacity.

RIA has received a total of $90.7 million in state government funding to upgrade the island's ageing power network and increase renewable energy generation to 75 per cent of the island's power needs.

During the 2025–26 reporting period, network upgrades to the Geordie Bay and Longreach Bay precincts were completed. The existing solar farm was refurbished and restored to its full design capacity.

Planning for the hybrid energy generation system also progressed, with site selection for the new power station and expanded solar farm underway, geotechnical investigations completed, and six kilometres of high-voltage cabling procured ahead of network construction. RIA also commissioned a feasibility study into refurbishment of the existing wind turbine, and progressed procurement for rooftop solar installations with battery storage at Geordie Bay, Longreach Bay, and Fay's Bay.



Desalination plant — Geordie Bay



Digby Drive Ablutions — Settlement

Support Drinking Water Production, Supply, and Retention

The state government committed additional capital funding of $33.7 million in June 2025 to complete upgrades of the island's drinking water and wastewater infrastructure. All of the island's drinking water is produced by saltwater bores feeding into a desalination plant.

In the 2025–26 reporting period, progress to support drinking water production, supply, and retention include:

- Completing the detailed design for the new desalination plant under the design and construct contract. Construction progressed with major civil works substantially complete, including earthworks, underground services, foundations, and concrete structures. Above-ground works also progressed, including concrete slab works and break tank structures, with installation of process and building infrastructure continuing across the site.
- Completing the detailed design for the water network replacement project, including assessment of existing infrastructure and identification of renewal priorities. A construction contract was awarded.
- Completing condition investigations for all three major water storage tanks, including draining and inspection of tank seven. Tank seven's roof refurbishment progressed to the detailed design phase.

Support Ablutions and Wastewater Upgrades

As part of the ablutions upgrade program, construction commenced in June 2026 on the Henderson Avenue ablution in Thomson Bay, replacing existing amenities with a new facility. As a key outcome of the RIMP, this upgrade program provides renewed and refreshed ablution facilities for visitors and improved access.

In the 2025–26 reporting period, progress on wastewater infrastructure include:

- Progressing the wastewater treatment plant refurbishment from planning to delivery
- Completing environmental studies, technical investigations, and a reference design for the wastewater treatment plant expansion
- Completing the worker accommodation sewer headworks network
- Construction on sewer pumping station for worker accommodation
- Continuing the Wastewater SCADA upgrade, improving monitoring, process control, and operational visibility across wastewater assets
- Completing the detailed design for the recycled water tank six chlorination project and commencing construction on site
- Completing condition investigations for the Thomson Bay sewer pumping station renewal project

Maintain Maritime Infrastructure

Wadjemup / Rottnest Island Main Jetty has received its final upgrades with the addition of new signage and berth markers as part of the RIMP initiative to maintain key maritime infrastructure and enhance the visitor experience.

The works done in 2025–26 put the final touches on the state government's $26.8 million investment to upgrade and improve essential maritime infrastructure on Rottnest Island.

Review Mooring Management

The new Mooring Licensing Portal went live to the public in July 2025 and the transition to the new system allowed for the online completion of 2025–26 boating renewals. The portal will be reviewed continually and further enhancements will be made as needed to improve administration processes and efficiencies, and enhance customer experience.

Aerodrome Upgrade

Rottnest Island Aerodrome is a certified aerodrome and must comply with requirements set by the Civil Aviation Safety Authority (CASA). RIA delivered a $4.3 million project, funded by the state government, to resurface the runway, taxiway, and apron areas. This ensures the aerodrome continues to meet current compliance, safety, and performance standards.

The upgrade was completed in August 2025, delivering enhanced safety and compliance and supporting reliable air access for the island's continued tourism growth.

Improve Asset Management

RIA continues capturing asset information and improving internal processes to align with current asset management practices and to improve its management of existing assets.

Key achievements include:

- Ongoing adaptation of asset management plans into operations
- Enhancement of asset data quality
- Continued implementation of risk-based asset renewal and maintenance programs

These initiatives have improved RIA's ability to make informed investment decisions, prioritise asset interventions, and optimise whole-of-life asset performance.

Respect and Engage With the Island's Cultural Heritage

Implement and Manage the Wadjemup Project

The Wadjemup Project is a state-wide Aboriginal-led project facilitated by RIA with support from the Department of the Premier and Cabinet. Stage Two of the Wadjemup Project is a key initiative of the Rottnest Island Management Plan (RIMP) 2023–28 and seeks to acknowledge and reconcile the island's Aboriginal history through truth-telling, ceremony, and commemoration.

The project focuses on:

- **Truth-Telling** to acknowledge Wadjemup's history of Aboriginal incarceration and its role in the colonisation of Western Australia.
- **Ceremony** to facilitate healing in line with Aboriginal cultural protocol.
- **Commemoration Through Memorialisation** of former prison sites on Wadjemup, including the conservation and future use of the Quod and the Wadjemup Aboriginal Burial Ground.

The Quod Conservation Works continued throughout the reporting period, focused on preserving the structural integrity and heritage significance of the former Aboriginal prison while supporting broader truth-telling, reconciliation, and memorialisation outcomes. As part of the conservation program, 28 prison cells were reinstated to stabilise the structure and support its long-term conservation.

Delivery of the Wadjemup Aboriginal Burial Ground Memorialisation Strategy also progressed during 2025–26, with construction commencing during the reporting period. As part of the project, a new access road to the Rottnest Island Golf Course Clubhouse was completed, removing the need for visitors to traverse the highly sensitive Burial Ground site.

Planning, design, and delivery of the memorialisation project continued under the guidance of the Wadjemup Project Steering Group, ensuring Aboriginal leadership, cultural values, and community aspirations remain central to the site's development. The project will create a respectful and enduring place of commemoration that honours the Aboriginal men and boys buried on Wadjemup while advancing truth-telling, healing, and reconciliation.

Deliver the Rottnest Island Reconciliation Action Plan

In June 2026, RIA released its fifth Reconciliation Action Plan (RAP) and first Stretch RAP. The Stretch RAP 2026-2029 represents a significant milestone in RIA's reconciliation journey, recognising the organisation's long-term commitment to truth-telling, healing, cultural integrity, and meaningful partnerships with Aboriginal peoples.

The RAP Working Group (RWG) comprises representatives from across the organisation, including corporate executives, Aboriginal employees, RIA staff, and members of the Wadjemup Aboriginal Reference Group (WARG). The RWG provides guidance and oversight for the implementation of RIA's reconciliation commitments and RAP objectives.

The RAP provides a framework to embed reconciliation across all areas of the organisation through the pillars of relationships, respect, opportunities, and governance. It aligns with the RIMP and supports RIA's vision for Wadjemup to be a place of shared understanding, cultural integrity, respect, and healing.

In the 2025–26 reporting period, RIA achieved a number of outcomes from its Innovate RAP, including:

- Delivering Connect to Kambarang, RIA's signature NAIDOC event, featuring Aboriginal artisan markets, music, yarning circles, and cultural activities for visitors and community members



Launch of RIA's Reconciliation Action Plan 2026–29

- Facilitating the annual Wadjemup Cup, bringing Aboriginal students from Clontarf Academies across Western Australia together on Wadjemup through sport, culture, and connection to Country
- Expanding Aboriginal business participation on Wadjemup, with three Aboriginal businesses commencing operations on the island through the recreation expression of interest process
- Developing RIA's Stretch RAP 2026–29, following extensive consultation with Aboriginal stakeholders, Traditional Owners, employees, and community representatives
- Delivering the Connections to Wadjemup exhibition, showcasing works by Aboriginal artists from across Western Australia and sharing stories of culture, Country, and connection to Wadjemup, while enhancing visitor understanding of Aboriginal culture, heritage, and contemporary artistic expression
- Opening Kwoba Wirin-up (Good Spirit Place), a dedicated cultural space on Wadjemup supporting Aboriginal ceremony, reflection, yarning, and connection to Country
- Delivering the 'Djoowak Yarn on Wadjemup', connecting community and culture
- Holding the Wadjemup Wirin Bidi Ceremony in November to conduct private men's and women's Sorry Business, ceremonies, and, cultural meetings
- Calling for expressions of interest for qualified and experienced people to join the Wadjemup Aboriginal Reference Group
- Delivering a successful Aboriginal Artist in Residence program featuring artists Sharyn Egan, Maitland Hill, and Cheryl Lennox-Bradley; the program engaged participants through workshops, cultural activities, and artist talks that strengthened understanding of Aboriginal culture and Wadjemup's cultural heritage
- Hosting RIA's first Aboriginal ranger overnight workshop, bringing together Gnaala Karla Booja Rangers and RIA Rangers to share knowledge in environmental management, cultural heritage, and caring for Country, including the planting of more than 200 native seedlings as part of dune rehabilitation works on Wadjemup

Total spend on Aboriginal businesses and suppliers in the 2025–26 financial year was $2,957,440 (excl. GST).

Manage Aboriginal Cultural Heritage Sites

RIA continues to effectively manage Aboriginal heritage sites in accordance with the *Aboriginal Heritage Act 1972*.

During 2025–26, RIA conducted two Aboriginal heritage surveys in accordance with the Noongar Standard Heritage Agreement (NSHA), to support the protection and management of registered Aboriginal heritage sites at Peacock Hill and Little Armstrong Bay.

In March 2026, archaeological investigations were undertaken beneath the verandahs of the Quod (formerly the Aboriginal Prison). Supervised by Aboriginal Elders and monitors, the investigations uncovered artefacts and evidence that contributed to a greater understanding of the lived experiences of Aboriginal prisoners incarcerated at the Quod, including insights into their diet and daily life.

In April 2026, an Aboriginal burial site was unexpectedly uncovered during construction works at Rottnest Island Main Bus Stop, outside the currently mapped Wadjemup Aboriginal Burial Ground. RIA worked closely with the Whadjuk Aboriginal Corporation (WAC) to ensure cultural protocols were followed and respectful decisions were made regarding the protection of the individual, referred to as Baalang ("unnamed person" in Noongar).

Key actions undertaken included:

- Immediately ceasing works at the site and notifying the relevant authorities
- Supporting police and forensic investigations, followed by a traditional ceremony in May 2026 to mark the reinterment of the remains
- Undertaking a Ground Penetrating Radar (GPR) survey, which identified 12 potential burial-like anomalies surrounding the Baalang Burial Site
- Completing archaeological and forensic investigations of the anomalies under the oversight of Aboriginal monitors and Elders, which found no evidence of additional human remains
- Lodging a protected site boundary with the Department of Planning, Lands and Heritage to safeguard the Baalang Burial Site under the *Aboriginal Heritage Act 1972*
- Continuing cultural consultation with the Whadjuk Aboriginal Corporation, the Wadjemup Aboriginal Reference Group, and the Wadjemup Whadjuk Cultural Authority Reference Group regarding the site's ongoing protection and management
- Undertaking a further GPR survey and targeted archaeological investigations at the Henderson Avenue ablution block site, with no evidence identified of additional burials



Cultural Yarns — Wadjemup Museum

Upgrade Built Heritage

RIA operates Stay Rottnest, a diverse range of accommodation offerings, including historic cottages and other heritage buildings that provide a unique visitor experience.

The historic Kingstown precinct includes important heritage assets and plays a key role in making the island accessible to visiting groups, schools, and guests seeking entry-level accommodation. A key outcome of the RIMP is to restore and celebrate the heritage values of Kingstown Barracks and its surrounding areas.

In the 2025–26 reporting period, heritage works were undertaken on the:

- Boathouse restoration (including sentry box and holding cell): Waterproofing the roof with a membrane replacement, removal of acrylic paint, stone repairs, and application of white limewash
- Kingstown Barracks: Replacement of 32 timber veranda posts and associated balustrades
- Kingstown Barracks: Investigation and demolition of a deteriorated concrete pillar affected by concrete delamination

Key outcomes achieved in 2025–26 to improve the visitor experience include:

- Repairs and maintenance across 19 heritage accommodation units including:
  - Chimney inspections and repairs
  - Fireguard installations
  - Kitchen and bathroom upgrades
  - New flooring, vanities, and paving works
  - Painting, stone repairs, and limewashing
  - Retaining wall and boundary wall repairs
  - Fence replacements, fence wire replacement, and timber oiling
  - Ceiling inspections and minor plaster repairs

Implement the Defence Heritage Interpretation Plan

In consultation with key stakeholders, RIA continues to implement the Defence Heritage Interpretation Plan (DHIP). The focus of the DHIP is to deliver a diverse range of projects that support the long-term interpretation of Rottnest Island's defence heritage. This work is done with assistance from the volunteer Defence Heritage Interpretation Group.

In the 2025–26 reporting period, completed and progressed DHIP projects include:

- Conservation works undertaken at Bickley Battery — including the Battery Observation Post, Military Hospital, and Ammunition Stores — to preserve significant defence heritage assets
- Installation of a new soundscape experience within the Oliver Hill tunnels to enhance interpretation and visitor engagement during H1 Gun and tunnel tours
- Upgrades to the digital interpretation kiosk at Wadjemup Museum, including the addition of approximately 60 historical images to expand the defence heritage content available to visitors
- Repairs to the lighting and sound systems associated with the Ghost Engine display in the Oliver Hill Engine Room to improve visitor experience and presentation
- Conservation maintenance works to the Crew Shelter, including repairs to the metal window shutter and associated heritage fabric

Foster Strong Partnerships

Value and Support our Volunteers

RIA thanks the many individuals who, in collaboration with independent volunteer organisations, contributed approximately 52,125 volunteer hours during the reporting period to preserve the natural, cultural, and recreational values of the island.

The Rottnest Volunteer Guides Association (RVGA) works closely with various departments of RIA to deliver educational, informational, and environmental programs for visitors to the island. Key functions of the RVGA include providing visitor information, operating a suite of school holiday programs, and running guided tours of key attractions on the island, such as the Wadjemup Lighthouse and Oliver Hill Guns.

In the 2025–26 reporting period, the RVGA has contributed to 43,640 volunteer hours.

Other volunteer activities and projects undertaken to improve island amenity, visitor experience, and ecosystem health in 2025–26:

- Birdlife Australia, Reel Life Survey Australia, and Maritime Archaeological Association of WA conducted critical monitoring and survey activities
- Defence Heritage Interpretation Group provided advice, support, and expertise to the island's defence heritage
- Rottnest Island Conservation Nursery Volunteers propagated 18,176 plants
- Rottnest Foundation and Rottnest Society planted over 10,000 trees
- Rottnest Island Railway Advisory Committee and Arc Infrastructure provided essential railway technical advice and maintenance services for the island's railway network
- Rottnest Volunteer Fire and Rescue Service volunteers engaged in weekly operational training nights for emergency response preparedness and responded to numerous callouts and emergencies
- The Winnit Club provided essential maintenance across the settlement and the reserve

Upgrade Information and Communication Technologies

During 2025–26, RIA strengthened its technology planning and delivery capability, progressing a number of initiatives that will support future infrastructure, digital services, and business improvement across the organisation.

Key information, communication, and technology (ICT) achievements and initiatives in the reporting period include:

- Completing the ICT roadmap to guide technology, communications, and digital service investment over the next 12 months
- Assessing island communications networks and operational technology infrastructure to inform future investment decisions and improve service reliability



Captain Hussey Train — Oliver Hill

Foster Strong Stakeholder Partnerships

RIA has important relationships with island businesses and transport providers through the Rottnest Island Chamber of Commerce (RICC).

These businesses help define the island's tourism culture of service, hospitality, and entertainment, and determine important elements of the visitor experience. Consequently, RIA meets regularly with these business partners to determine opportunities to share resources and service standards and improve the visitor experience.

RIA acknowledges that the management of island operations and services is a collaborative effort. We're supported by an extensive network of partnerships, and one of the key focus areas of the RIMP 2023–28 is nurturing these relationships.

We thank our partners and collaborators, including:

- Arc Infrastructure
- BirdLife Australia
- Boating WA
- Clontarf Foundation
- Defence Heritage Interpretation Plan Group
- Maritime Archaeological Association of WA
- Offshore Boardriders Club Rottnest Island
- Reef Life Survey
- Rottnest Foundation
- Rottnest Island Chamber of Commerce
- Rottnest Island Fire Service
- Rottnest Island Nursery Volunteers
- Rottnest Island Railway Advisory Committee
- Rottnest Voluntary Guides Association
- Scouts WA
- Sea Rescue Fremantle
- South West Aboriginal Land and Sea Council
- The Rottnest Society
- The Winnit Club
- Underwater Explorers Club of WA
- Wadjemup Aboriginal Reference Group
- Wadjemup Project Steering Group
- Wadjemup Whadjuk Cultural Authority
- Whadjuk Aboriginal Corporation
- West Australian Divers for Diversity Inc.

The RICC partnership delivered another successful Rottnest After Dark event, which showcased the new dedicated conference space at The Lodge Wadjemup.

Improve the Island's Emergency Services

The Rottnest Island Local Emergency Management Arrangements (LEMA) details emergency management measures and provides specific information on planning for emergency prevention, preparedness, response, and recovery on Rottnest Island.

The arrangements help ensure clear understanding between RIA, and emergency agencies such as the WA Police Force and Department of Fire and Emergency Services, the island community, and other key stakeholders.

In response to growing needs, focus in 2025–26 continued to be on the recruitment and retention of new island-based volunteers into the Rottnest Volunteer Fire and Rescue Service. The brigade maintained approximately 30 total members, with 15 qualified as active firefighters.

Key outcomes during the 2025–26 reporting period include:

- Continual review of the various response plans associated with the Local Emergency Management Arrangements
- A full audit of emergency response equipment and the update of key items

Service Two: Conserving Habitats, Species, and Ecological Communities

Service Two is reporting in alignment with the following RIMP strategic focus area and associated initiatives:

- **Strategic Focus Area Four** — Explore and conserve the island's environment

Explore and Conserve the Island's Environment

Deliver Environmental Management Initiatives

The RIMP is focused on delivering major renewable energy initiatives that will provide significant environmental and sustainability benefits for Wadjemup / Rottnest Island.

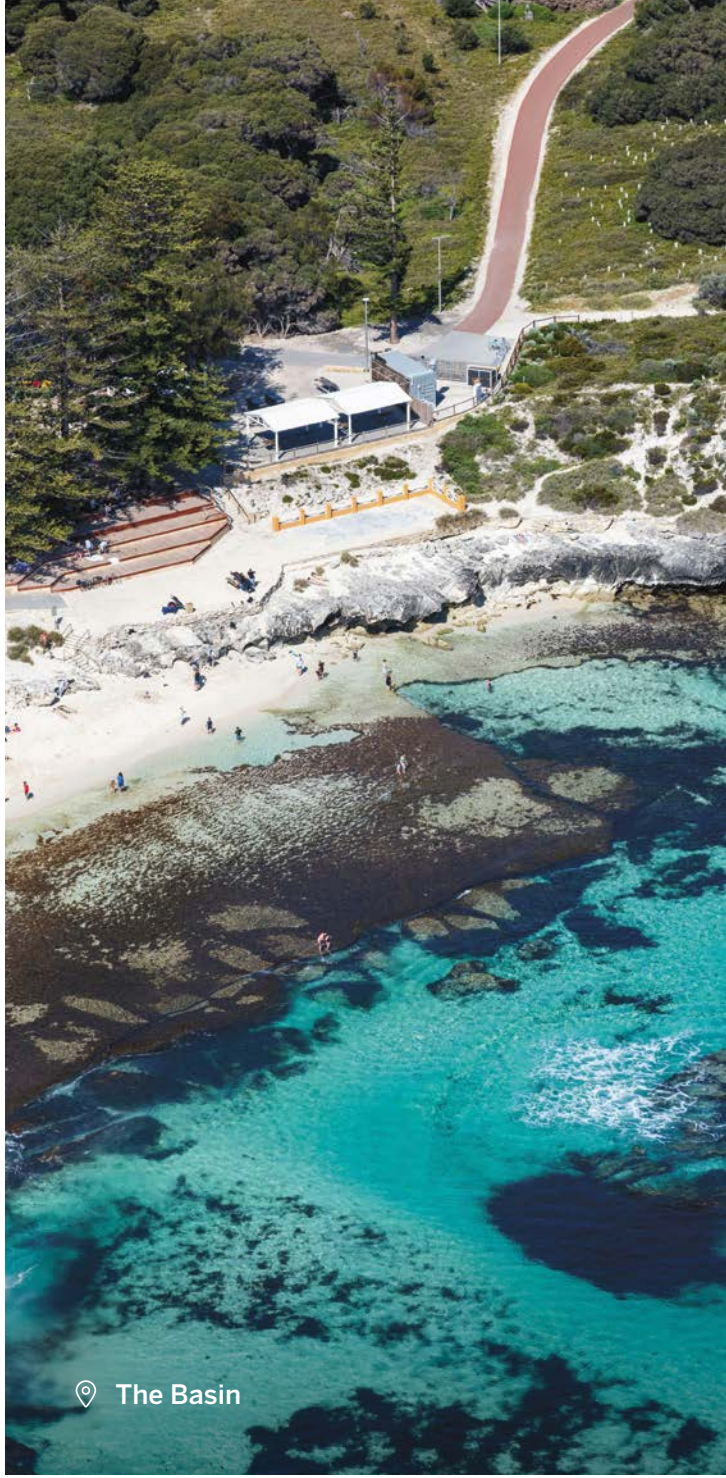
The island boasts complex and unique natural systems — including woodlands, salt lakes, and WA's southern-most coral reef — Rottnest Island offers diverse nature-based tourism experiences when visitors explore and traverse the landscape.

As a Class A Reserve for tourism, recreation, and conservation, the island's iconic quokka population and all native flora are protected. The RIMP outlines key environmental strategies and initiatives designed to protect the island's spectacular terrestrial and marine systems.

The environmental management initiatives provide an overview of the biodiversity conservation management on Rottnest Island. RIA is focused on the active management of priority island species and natural communities to maintain the health of the island's wildlife.

The environmental management initiatives outcomes in 2025-26 include:

- Continuing the quokka, shorebird, bushbird, long-nose fur seal, and frog monitoring programs
- Training staff to manage potential Avian Influenza outbreaks on the island, with the commencement of a program to monitor and assess sick and dead birds for infection status
- Monitoring seagrass and conducting Reef Check for the island
- Completing the annual coastal monitoring program which collects data to monitor coastal impacts and inform management
- Launching the Birds of Wadjemup / Rottnest Island guide in March 2026



The Basin

Undertake Island Revegetation

Revegetation of the island is a key focus of the RIMP, as woodland and coastal vegetation provides habitat and food sources for native animals. The enhancement and protection of the island's woodland is critical for conservation and recreation.

Key outcomes in the 2025–26 reporting period include:

- Planting 18,176 native trees and shrubs across the island
- Removing 1,500 tree guards from the woodlands and coastal area (others were left to enable tree growth)
- Completing significant weed control and a five-year management plan
- Planting 460 native seedlings at Marjorie Bay
- Planting 61 mature trees in the settlement

In addition, a total of 19.51 ha of land is allocated for rehabilitation purposes to offset the clearing associated with worker housing projects along Parker Point Road.

The coastal management and conservation program in 2025-26 completed coastal stabilisation and restoration at Kingstown Barracks.

Improvement works at the nursery, wildlife care area, and the Stables include:

- Installation of three-phase power
- Removal of trees around the nursery, increasing the area available for seedling production, reducing OHS issues around slippery floors, and reducing seedling contamination by *Melaleuca* seeds
- Construction of new fenced area for mature tree production
- Construction of a fence around the wildlife care area to minimise disturbance

Create a Sustainable Island

Identifying and implementing sustainable management initiatives is key for realising the long-term vision of Wadjemup / Rottnest Island as a visitor destination of national significance, recognised for its recreational, environmental, and cultural heritage values.

The significant state government investment to upgrade the island's power and water services will provide 75 per cent of the island's future power needs from renewable sources.

The sustainability targets will focus on five key pillars:

- Reducing greenhouse gas emissions
- Increasing power production from renewable energy sources
- Sustainable water production from desalination plants
- Effective water reuse
- Increasing waste resource recovery rates

Key RIMP outcomes achieved in this 2025–26 reporting period — to ensure the island's long-term sustainability — include:

- Progressing initiatives to improve resource recovery and reduce waste sent to landfill through expansion planning for the Containers for Change program, including additional collection locations for businesses and visitors
- Commencing a concept study for the future use of the island waste transfer station and former landfill site to support long-term waste management outcomes



Quokka monitoring

Disclosures and Legal Compliance


Herschel Lake

Certification of Financial Statements for the Financial Year Ended 30 June 2026

The accompanying financial statements of Rottnest Island Authority have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2026 and the financial position as at 30 June 2026.

At the date of signing, we are not aware of any circumstances which would render the particulars included within the financial statements misleading or inaccurate.



Ahmed Abumarzouq
Chief Finance Officer
Rottnest Island Authority

16 September 2026



Hamish R Beck OAM
Chair
Rottnest Island Authority

16 September 2026



Ann Robinson
Deputy Chair
Rottnest Island Authority

16 September 2026

Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Rottnest Island Authority

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Rottnest Island Authority (Authority) which comprise:

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Authority for the year ended 30 June 2026 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Board for the financial statements

The Board is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

In preparing the financial statements, the Board is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Authority.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the financial statements. 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.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Authority. The controls exercised by the Authority are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Authority are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2026, and the controls were implemented as designed as at 30 June 2026.

The Board's responsibilities

The Board is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006,* my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3150 Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Authority for the year ended 30 June 2026 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Authority for the year ended 30 June 2026 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Authority's performance and fairly represent indicated performance for the year ended 30 June 2026.

The Board's responsibilities for the key performance indicators

The Board is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Board determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Board is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5 Key Performance Indicators.

Auditor General's responsibilities

As required by the *Auditor General Act 2006,* my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the Authority's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 3 - Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements,* the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Board is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2026, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements and key performance indicators of the Authority for the year ended 30 June 2026 included in the annual report on the Authority's website. The Authority's management is responsible for the integrity of the Authority's website. This audit does not provide assurance on the integrity of the Authority's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the Authority to confirm the information contained in the website version.



Kellie Tonich
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
16 September 2026

Statement of Comprehensive Income for the Year Ended 30 June 2026

	Note	2026 $000	2025 $000
Cost of services			
Expenses			
Employee benefits expenses	2.1(a)	21,702	19,193
Supplies and services	2.2	49,480	48,618
Depreciation and amortisation expense	4.1, 4.2, 4.3	12,894	10,339
Cost of sales	3.3	1,050	965
Finance costs	6.3	16	14
Accommodation expenses	2.3	829	750
Other expenses	2.3	2,089	2,228
Loss on disposal of non-current assets	3.7	143	25
Work in Progress expensed	2.4	1,406	-
Total cost of services		**89,609**	**82,132**
Income			
User charges and fees	3.2	77,266	69,085
Sale of goods	3.3	1,398	1,299
Commonwealth grants	3.4	-	128
Interest income	3.5	2,878	2,092
Other income	3.6	408	367
Total income		**81,950**	**72,971**
Net cost of services		**7,659**	**9,161**

	Note	2026 $000	2025 $000
Income from State Government			
Income from other public sector entities	3.1	8,690	21,609
Resources received	3.1	60	100
Total income from State Government		**8,750**	**21,709**
Surplus for the period		**1,091**	**12,548**
Other comprehensive income			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	4.1	19,343	22,629
Total other comprehensive income		**19,343**	**22,629**
Total comprehensive income for the period		**20,434**	**35,177**

The statement of comprehensive income should be read in conjunction with the accompanying notes.

Statement of Financial Position as at 30 June 2026

	Note	2026 $000	2025 $000
Assets			
Current assets			
Cash and cash equivalents	6.4	37,979	29,166
Restricted cash and cash equivalents	6.4	239	429
Inventories	3.3	278	309
Receivables	5.1	4,031	4,262
Other financial assets	6.5	45,000	25,000
Other current assets	5.2	599	350
Total current assets		**88,126**	**59,516**
Non-current assets			
Restricted cash and cash equivalents	6.4	342	278
Property, plant, equipment and infrastructure	4.1	536,086	462,955
Intangible assets	4.2	965	1,085
Right-of-use assets	4.3	336	209
Receivables	5.1	60	75
Total non-current assets		**537,789**	**464,602**
Total assets		**625,915**	**524,118**

	Note	2026 $000	2025 $000
Liabilities			
Current liabilities			
Payables	5.3	15,108	22,214
Lease liabilities	6.1	123	77
Employee related provisions	2.1(b)	3,689	3,143
Contract liabilities	5.5	6,882	5,924
Other current liabilities	5.4	1,334	1,193
Total current liabilities		**27,136**	**32,551**
Non-current liabilities			
Lease liabilities	6.1	222	140
Employee related provisions	2.1(b)	1,265	1,137
Other non-current liabilities	5.4	381	356
Total non-current liabilities		**1,868**	**1,633**
Total liabilities		**29,004**	**34,184**
Net assets		**596,911**	**489,934**
Equity			
Contributed equity		220,460	133,917
Reserves		319,785	300,442
Accumulated surplus		56,666	55,575
Total equity		**596,911**	**489,934**

The statement of financial position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity for the Year Ended 30 June 2026

	Contributed equity $000	Reserves $000	Accumulated surplus $000	Total equity $000
Balance at 1 July 2024	**96,448**	**277,813**	**43,027**	**417,288**
Surplus	-	-	12,548	12,548
Other comprehensive income	-	22,629	-	22,629
Total comprehensive income for the period	**-**	**22,629**	**12,548**	**35,177**
Transactions with owners in their capacity as owners:				
Capital appropriations	37,469	-	-	37,469
Distribution to owners	-	-	-	-
Total	**37,469**	**-**	**-**	**37,469**
Balance at 30 June 2025	**133,917**	**300,442**	**55,575**	**489,934**
Balance at 1 July 2025	**133,917**	**300,442**	**55,575**	**489,934**
Surplus	-	-	1,091	1,091
Other comprehensive income	-	19,343	-	19,343
Total comprehensive income for the period	**-**	**19,343**	**1,091**	**20,434**
Transactions with owners in their capacity as owners:				
Capital appropriations	86,543	-	-	86,543
Distribution to owners	-	-	-	-
Total	**86,543**	**-**	**-**	**86,543**
Balance at 30 June 2026	**220,460**	**319,785**	**56,666**	**596,911**

The statement of changes in equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows for the Year Ended 30 June 2026

	Note	2026 $000	2025 $000
Cash flows from the State Government			
Funds from other public sector entities		6,690	9,264
Capital appropriations		86,543	37,469
Other appropriations		2,000	12,345
Net cash provided by the State Government		**95,233**	**59,078**
Utilised as follows:			
Cash flows from operating activities			
Payments			
Employee benefits		(21,099)	(18,832)
Supplies and services		(57,684)	(36,184)
Finance costs		(16)	(14)
GST payments on purchases		(11,963)	(9,780)
Other payments		(2,841)	(2,794)
Receipts			
Sale of goods		1,398	1,299
User charges and fees		78,729	69,650
Interest received		2,806	2,034
GST receipts on sales		7,576	6,718
GST receipts from taxation authority		4,121	1,857
Other receipts		528	370
Net cash provided by/(used in) operating activities		**1,555**	**14,324**
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(67,986)	(52,702)
Purchase of term deposits		(20,000)	(4,000)
Receipts			
Proceeds from sale of non-current assets		-	19
Net cash provided by/(used in) investing activities		**(87,986)**	**(56,683)**
Cash flows from financing activities			
Payments			
Principal elements of lease payments		(115)	(89)
Net cash provided by/(used in) financing activities		**(115)**	**(89)**
Net increase/(decrease) in cash and cash equivalents		8,687	16,630
Cash and cash equivalents at the beginning of the period		29,873	13,243
Cash and cash equivalents at the end of the period	6.4	**38,560**	**29,873**

The statement of cash flows should be read in conjunction with the accompanying notes.

1. Basis of preparation

Rottnest Island Authority (RIA) is a government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

A description of the nature of its operations and its principal activities has been included in the 'Overview' section of the Annual Report, which does not form part of these financial statements.

These annual financial statements were authorised for issue by the accountable authority of RIA on 16 September 2026.

Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards — Simplified Disclosures, the Conceptual Framework and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's instructions. Some of these pronouncements are modified to vary their application and disclosure.

The *Financial Management Act 2006* and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of the modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case, the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars ($000).

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

(a) amount of GST incurred by RIA as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and

(b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Contributed equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, as designated as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 – Requirement 8.1(i) and have been credited directly to Contributed Equity.

Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* provides relief from presenting comparatives for:

(a) Property, plant, equipment and infrastructure reconciliations;
(b) Intangible Asset reconciliations; and
(c) Right-of-Use Asset reconciliations.

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

2. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how RIA's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by RIA in achieving its objectives and the relevant notes are:

	Notes
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Supplies and services	2.2
Other expenditure	2.3
Work in Progress expensed	2.4

2.1(a) Employee benefits expenses

	2026 $000	2025 $000
Employee benefits	19,442	17,261
Superannuation — defined contribution plans	2,220	1,895
Superannuation — defined benefit plans	40	37
Total employee benefits expenses	**21,702**	**19,193**
Add: AASB 16 non-monetary benefits (not included in employee benefits expenses)	164	129
Less: Employee contributions	(16)	(14)
Net employee benefits	**21,850**	**19,308**

Employee benefits include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when RIA is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Superannuation is the amount recognised in profit or loss of the statement of comprehensive income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, other GESB schemes or other superannuation funds.

AASB 16 non-monetary benefits are non-monetary employee benefits, predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 and are excluded from the employee benefits expense.

Employee contributions are contributions made to RIA by employees towards employee benefits that have been provided by RIA. This includes both AASB 16 and non-AASB 16 employee contributions.

2.1(b) Employee related provisions

	2026 $000	2025 $000
Current		
Employee benefits provisions		
Annual leave	1,895	1,703
Long service leave	1,517	1,203
Time in lieu	25	16
Defined benefit liability	45	45
	3,482	**2,967**
Other provisions		
Employment on-costs	207	176
Total current employee related provisions	**3,689**	**3,143**
Non-current		
Employee benefits provisions		
Long service leave	1,069	945
Defined benefit liability	126	132
	1,195	**1,077**
Other provisions		
Employment on-costs	70	60
Total non-current employee benefits provisions	**1,265**	**1,137**
Total employee related provisions	**4,954**	**4,280**

Provision is made for benefits accruing to employees in respect of annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current as there is no right at the end of the reporting period to defer settlement for at least 12 months after the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities are unconditional long service leave provisions and are classified as current liabilities as RIA does not have the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because RIA has the right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as RIA does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Defined benefit liability – RIA has recognised the unfunded superannuation liability for a Pension Scheme relating to a former employee. This obligation has been measured using actuarial assumptions and on a discounted basis.

Employment on-costs involve settlements of annual and long service leave liabilities which gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance premiums, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses', Note 2.3 (apart from the unwinding of the discount (finance cost)) and are not included as part of RIA's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2026 $000
Employment on-costs provision	
Carrying amount at start of period	236
Additional provisions recognised	59
Payments/other sacrifices of economic benefits	(34)
Unwinding of the discount	16
Carrying amount at end of period	**277**

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Several estimates and assumptions are used in calculating RIA's long service leave provision. These include:

- expected future salary rates;
- discount rates;
- employee retention rates; and
- expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Supplies and services

	2026 $000	2025 $000
Contractors — facilities, operations and utilities	21,817	18,678
Contractors — housekeeping	5,717	5,344
Contractors — other	8,349	10,220
Administration expense	3,059	2,958
Other staff costs	1,101	1,334
Repairs and maintenance — building, infrastructure & equipment	4,987	5,759
Rental of IT equipment	86	64
Assets under $5,000 expensed	2,259	2,127
Marketing expenses	1,525	1,415
Other supplies and services expenses	580	719
Total supplies and services expenses	**49,480**	**48,618**

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Other supplies and services expenses generally represent the day-to-day running costs incurred in normal operations.

2.3 Other expenditure

	2026 $000	2025 $000
Accommodation expenses		
Office rental	725	675
Other accommodation expenses	104	75
Total accommodation expenses	**829**	**750**
Other expenses		
Expected credit losses expense	(1)	3
Employment on-costs	1,382	1,291
Bank and merchant fees	590	546
Software implementation costs	118	373
Bad debts written off	-	15
Total other expenses	**2,089**	**2,228**
Total other expenditure	**2,918**	**2,978**

Office rental is expensed as incurred as the Memorandum of Understanding Agreement between RIA and the Department of Housing and Works for the leasing of office accommodation contains significant substitution rights.

Other accommodation expenses are recognised as expenses as incurred.

Expected credit losses expense is recognised for movement in allowance for impairment of trade receivables. Please refer to Note 5.1 Receivables for more details.

Employment on-costs include workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 2.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Software implementation costs are recognised as expenses as incurred.

2.4 Work in Progress expensed

	2026 $000	2025 $000
Work in Progress expensed	**1,406**	-

During 2025–26 it was decided to terminate the Main Bus Stop project. Works in progress of $1.406 million, representing costs incurred on the project to the date of termination, was expensed. This amount is also reflected in the reconciliation of property, plant, equipment and infrastructure at note 4.1.

3. Our funding sources

How we obtain our funding

This section provides additional information about how RIA obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by RIA and the relevant notes are:

	Notes
Income from State Government	3.1
User charges and fees	3.2
Sale of goods	3.3
Commonwealth grants	3.4
Interest income	3.5
Other income	3.6
Gain/(loss) on disposal of non-current assets	3.7

3.1 Income from State Government

	2026 $000	2025 $000
Income from other public sector entities during the period:		
— Grants received from the Department of Biodiversity, Conservation and Attractions (DBCA)		
• Service appropriation [a]	6,690	9,264
• Asset Maintenance Fund [b]	2,000	12,345
Total income from other public sector entities	**8,690**	**21,609**
Resources received from other public sector entities during the period:		
— Services received free of charge [c]	60	100
Total resources received	**60**	**100**
Total income from State Government	**8,750**	**21,709**

Income from other public sector entities is recognised as income when RIA has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when RIA receives the funds.

(a) Relates to RIA's recurrent service appropriation received via DBCA.

(b) Relates to non-recurrent funding from the Asset Maintenance Fund received via DBCA, for Main Jetty and Aerodrome upgrades.

Resources received from other public sector entities are recognised as income equivalent to the fair value of the assets, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

(c) Services received free of charge relates to legal services received from State Solicitor's Office and leasing services from the Department of Housing and Works.

3.2 User charges and fees

	2026 $000	2025 $000
Visitor accommodation revenue	33,693	29,888
Admission fees	18,193	17,305
Equipment hire and tours	11,246	9,747
Commercial lease and licence income	6,239	5,315
Other fees and charges	2,888	2,742
Utility charges	2,980	2,602
Worker accommodation revenue	2,027	1,486
Total user charges and fees	**77,266**	**69,085**

Revenue is recognised at the transaction price when RIA transfers control of the services to customers.

Revenue is recognised for the major business activities as follows:

- Visitor accommodation revenue is recognised over the course of the visitors' stay on the island.
- Admission fees are generally recognised when the visitors arrive on the island.
- Other revenue, including worker accommodation revenue and commercial lease income, is recognised as the goods/services are provided.

3.3 Sale of goods

	2026 $000	2025 $000
Sale of goods	**1,398**	**1,299**
Cost of sales:		
Opening inventory	(87)	(106)
Purchased	(1,058)	(946)
	(1,145)	(1,052)
Closing inventory	**95**	**87**
Cost of goods sold	(1,050)	(965)
Gross profit	**348**	**334**
Closing inventory comprises:		
Current inventories		
Inventories held for resale		
— Merchandise	95	87
Inventories not held for resale		
— Fuel	183	222
Total current inventories	**278**	**309**
Total inventories	**278**	**309**

Sale of goods

Revenue from the sale of goods is recognised at the transaction price when RIA transfers control of the goods to customers.

Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate for each class of inventory, with the majority being measured on a first in, first out basis.

Inventories not held for resale are measured at cost unless they are no longer required, in which case they are measured at net realisable value.

3.4 Commonwealth grants

	2026 $000	2025 $000
Commonwealth grants	-	128
Total Commonwealth grants	**-**	**128**

Grants are recognised as income to the extent that the obligations relating to the grant have been satisfied.

3.5 Interest income

	2026 $000	2025 $000
Interest income	2,878	2,092
Total interest income	**2,878**	**2,092**

Interest income is recognised as the interest accrues.

3.6 Other income

	2026 $000	2025 $000
Insurance claims	298	89
Non-government grants/sponsorships	50	69
Public donations	-	18
Other income [(a)]	60	191
Total other income	**408**	**367**

(a) Includes miscellaneous income and recoups.

3.7 Gain/(loss) on disposal of non-current assets

	2026 $000	2025 $000
Net proceeds from disposal of non-current assets		
Plant, equipment and vehicles	1	19
Carrying amount of non-current assets disposed		
Plant, equipment and vehicles	(144)	(44)
Net gain/(loss) on disposal of non-current assets	**(143)**	**(25)**

4. Key assets

This section includes information regarding the key assets RIA utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes
Property, plant, equipment and infrastructure	4.1
Intangible assets	4.2
Right-of-use assets	4.3

4.1 Property, plant, equipment and infrastructure

Reconciliations of the carrying amounts of property, plant, equipment and infrastructure at the beginning and end of the reporting period are set out in the table below:

Year ended 30 June 2026	Land $000	Buildings $000	Computers and electronic equipment $000	Furniture and fittings $000	Plant and vehicles $000	Infrastructure $000	Leasehold improvements $000	Works of art $000	Work in Progress $000	Total $000
1 July 2025										
Gross carrying amount	163,000	138,709	935	3,531	5,700	125,516	91	497	37,389	475,368
Accumulated depreciation	-	-	(597)	(2,802)	(3,550)	(5,414)	(20)	(30)	-	(12,413)
Carrying amount at start of period	**163,000**	**138,709**	**338**	**729**	**2,150**	**120,102**	**71**	**467**	**37,389**	**462,955**
Additions	-	-	-	-	-	-	-	-	67,986	67,986
Transfers	-	25,600	33	283	6,703	13,000	50	-	(45,669)	-
Disposals	-	-	-	-	-	(118)	-	(16)	-	(134)
Work in Progress expensed	-	-	-	-	-	-	-	-	(1,406)	(1,406)
Revaluation increments/(decrements) [(a)]	2,000	17,343	-	-	-	-	-	-	-	19,343
Depreciation	-	(5,682)	(104)	(161)	(691)	(5,988)	(24)	(8)	-	(12,658)
Carrying amount at 30 June 2026	**165,000**	**175,970**	**267**	**851**	**8,162**	**126,996**	**97**	**443**	**58,300**	**536,086**
Gross carrying amount	165,000	175,970	968	3,814	12,403	138,355	142	481	58,300	555,433
Accumulated depreciation	-	-	(701)	(2,963)	(4,241)	(11,359)	(45)	(38)	-	(19,347)
	165,000	**175,970**	**267**	**851**	**8,162**	**126,996**	**97**	**443**	**58,300**	**536,086**

(a) Buildings and Land were independently revalued by the Western Australian Land Information Authority (Landgate) at an effective date of 1 July 2025. A revaluation increment of $19.343 million was recognised (2025: $22.629 million for land and buildings).

Initial recognition

Items of property, plant, equipment and infrastructure, costing $5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment and infrastructure costing less than $5,000 are immediately expensed direct to the statement of comprehensive income (other than where they form part of a group of similar items which are significant in total).

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Subsequent measurement

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of:

- land;
- buildings; and
- infrastructure.

Land is carried at fair value.

Buildings and infrastructure are carried at fair value less accumulated depreciation and accumulated impairment losses.

All other property, plant, equipment and infrastructure are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate). The effective date was at 1 July 2025, with valuations performed during the year ended 30 June 2026 and recognised at 30 June 2026.

In addition, for buildings under the current replacement cost basis, estimated professional and project management fees are included in the valuation of current use assets as required by AASB 2022-10 Amendments to *Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-For-Profit Public Sector Entities*.

These valuations are undertaken annually to ensure that the carrying amount of the assets does not differ materially from their fair value at the end of the reporting period.

Valuation techniques and inputs

Level 3 assets

Land assets (Low utility land use assets)

Low Utility land values are applied to land highly encumbered by community service obligations or infrastructure, where the economic highest and best alternate land use is not permitted. Land Values determined under this methodology take into consideration the legal, physical, economic and socio-political factors that inhibit economic highest and best use alternatives.

Fair value measurement of the public sector land draws on the values from the primary real estate market, based on comparable utility with an underlying going concern assumption.

Building assets

Fair value for current use buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

Valuation using current replacement cost utilises the significant Level 3 input of obsolescence estimated by Landgate. The fair value measurement is sensitive to the estimate of obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.

In addition, professional and project management fees estimated and added to the current replacement costs provided by Landgate for current use buildings represent significant Level 3 inputs used in the valuation process. The fair value of these assets will increase with a higher level of professional and project management fees.

Infrastructure is independently valued every three to five years. Infrastructure assets (excluding water, wastewater and power assets) were independently revalued by Landgate as at 1 July 2023. These valuations were performed during the year ended 30 June 2024 and recognised at 30 June 2024. The fair value for infrastructure assets was determined by reference to current use based on current replacement cost.

Water, wastewater and power assets were valued by RIA management at 30 June 2023 with reference to independent assessments based on current replacement cost (current use). The valuation was recognised at 30 June 2023. The valuations were completed as part of an anticipated transfer to Horizon Power and Water Corporation of RIA's power, water and wastewater assets. The transfer did not proceed.

Basis of valuation

In the absence of market-based evidence, due to the specialised nature of some non-financial assets, these assets are valued at Level 3 of the fair value hierarchy on a current use basis (presumed to be the highest and best use), which recognises that restrictions or limitations have been placed on their use and disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held to deliver a specific community service.

Useful lives

All property, plant, equipment and infrastructure having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exception to this rule is land.

Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life
Buildings	20 to 40 years
Computers and electronic equipment	3 to 5 years
Furniture and fittings	3 to 15 years
Vehicles	4 to 20 years
Plant and equipment	4 to 25 years
Infrastructure	4 to 50 years
Leasehold improvements	4 to 6 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments are made where appropriate.

Land, works of art, and certain Cultural Heritage Assets, which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Impairment

Non-financial assets, including items of infrastructure, plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

As RIA is a not-for-profit entity, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

4.2 Intangible assets

Year ended 30 June 2026	Right to receive the Rottnest Dome Building $000	Website costs and computer software $000	Total $000
1 July 2025			
Gross carrying amount	778	3,069	3,847
Accumulated amortisation	-	(2,762)	(2,762)
Carrying amount at start of period	**778**	**307**	**1,085**
Amortisation expense	-	(120)	(120)
Carrying amount at end of period	**778**	**187**	**965**

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

Acquired and internally generated intangible assets costing $5,000 or more that comply with the recognition criteria of AASB 138 *Intangible Assets* (as noted above) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the statement of comprehensive income.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

(a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
(b) an intention to complete the intangible asset, and use or sell it;
(c) the ability to use or sell the intangible asset;
(d) the intangible asset will generate probable future economic benefit;
(e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
(f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Useful lives

Amortisation of finite life intangible assets is calculated on a straight-line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by RIA have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Asset	Useful life
Software	3 to 5 years
Website costs	3 to 5 years

Computer software

Software that is an integral part of the related hardware is recognised as part of the tangible asset. Software that is not an integral part of the related hardware is recognised as an intangible asset. Software costing less than $5,000 is expensed in the year of acquisition.

Website costs

Website costs are expensed when incurred unless they directly relate to the acquisition or development of an intangible asset. In this instance they may be capitalised and amortised. Generally, costs in relation to feasibility studies during the planning phase of a website, and ongoing costs of maintenance during the operating phase are expensed. Costs incurred in building or enhancing a website that can be reliably measured, are capitalised to the extent that they represent probable future economic benefits.

Impairment of intangible assets

Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified. As at 30 June 2026, there were no indications of impairment to intangible assets.

The policy in connection with testing for impairment is outlined in Note 4.1.

4.3 Right-of-use assets

Year ended 30 June 2026	Vehicles $000
Carrying amount at beginning of period	**209**
Additions	257
Disposals	(14)
Depreciation	(116)
Net carrying amount at end of period	**336**

RIA has leases for vehicles. The lease contracts are typically made for fixed periods of two to six years. There are generally no options to renew the leases after the lease end date.

RIA has also entered into a Memorandum of Understanding Agreement with the Department of Housing and Works for the leasing of office accommodation. The lease is not recognised under AASB 16 because of substitution rights held by the Department of Housing and Works and are accounted for as an expense as incurred.

Initial recognition

At the commencement date of the lease, RIA recognises right-of-use assets and a corresponding lease liability for most leases. The right-of-use assets are measured at cost comprising of:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs; and
- restoration costs, including dismantling and removing the underlying asset.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 6.1.

RIA has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of $5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to RIA at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in Note 4.1.

5. Other assets and liabilities

This section sets out those assets and liabilities that arose from RIA's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes
Receivables	5.1
Other current assets	5.2
Payables	5.3
Other liabilities	5.4
Contract liabilities	5.5

5.1 Receivables

	2026 $000	2025 $000
Current		
Trade receivables	1,011	1,163
Allowance for impairment of trade receivables	(18)	(19)
GST receivable	2,303	2,257
Interest receivable	593	521
Other receivables	142	340
Total current	**4,031**	**4,262**
Non-current		
Accrued revenue	60	75
Total non-current	**60**	**75**
Total receivables at end of the period	**4,091**	**4,337**

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

RIA recognises an allowance for expected credit losses (ECLs) measured at the lifetime expected credit losses at each reporting date. RIA has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to Note 2.3 for the amount of ECLs expensed in this reporting period.

5.2 Other current assets

	2026 $000	2025 $000
Current		
Prepayments	599	350
Total other current assets at end of period	**599**	**350**

Other current assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

5.3 Payables

	2026 $000	2025 $000
Current		
Trade payables	548	5,450
Accrued expenses	13,580	16,088
Accrued salaries	810	622
Payroll related payables	-	24
Other payables	170	30
Total payables at end of period	**15,108**	**22,214**

Payables are recognised at the amounts payable when RIA becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as settlement for RIA is generally within 15 to 20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. RIA considers the carrying amount of accrued salaries to be equivalent to its fair value.

5.4 Other liabilities

	2026 $000	2025 $000
Current		
Deferred income	1,086	906
Funds held in trust (Note 6.4)	237	277
General provisions	11	10
Total current	**1,334**	**1,193**
Non-current		
Deferred income	39	78
Tenancy bonds received (Note 6.4)	342	278
Total non-current	**381**	**356**
Balance at end of period	**1,715**	**1,549**

Other financial liabilities are recognised initially at fair value, net of transaction costs incurred, and are subsequently measured at amortised cost.

5.5 Contract liabilities

	2026 $000	2025 $000
Current		
Opening balance at the beginning of the period	5,924	5,315
Additions	44,997	39,425
Income recognised in the reporting period	(44,039)	(38,816)
Closing balance at the end of period	**6,882**	**5,924**

RIA's contract liabilities relate to refundable accommodation and bike hire deposits for booking dates after the reporting period.

6. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of RIA.

	Notes
Lease liabilities	6.1
Assets pledged as security	6.2
Finance costs	6.3
Cash and cash equivalents	6.4
Other financial assets	6.5
Capital commitments	6.6

6.1 Lease liabilities

	2026 $000	2025 $000
Not later than one year	123	77
Later than one year and not later than five years	214	140
Later than five years	8	-
	345	**217**
Current	123	77
Non-current	222	140
	345	**217**

Initial measurement

At the commencement date of the lease, RIA recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, RIA uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by RIA as part of the present value calculation of lease liability include:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options (where these are reasonably certain to be exercised);
- payments for penalties for terminating a lease, where the lease term reflects RIA exercising an option to terminate the lease; and
- periods covered by extension or termination options are only included in the lease by RIA if the lease is reasonably certain to be extended (or not terminated).

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales, an index or a rate are recognised by RIA in profit or loss in the period in which the condition that triggers those payments occurs.

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

This section should be read in conjunction with Note 4.3.

	2026 $000	2025 $000
Lease expenses recognised in the Statement of comprehensive income		
Lease interest expense	16	14
Low-value leases	116	91
Total lease expense	**132**	**105**

Low-value leases with an underlying value of $5,000 or less are recognised on a straight-line basis.

6.2 Assets pledged as security

	2026 $000	2025 $000
Assets pledged as security		
The carrying amounts of non-current assets pledged as security are:		
Right-of-use asset — vehicles	336	209
Total assets pledged as security	**336**	**209**

RIA has secured the right-of-use assets against the related lease liabilities. In the event of default, the rights to the leased assets will revert to the lessor.

6.3 Finance costs

	2026 $000	2025 $000
Interest expense on lease liabilities	16	14
Total finance costs expensed	**16**	**14**

Finance costs include the interest component of lease liability repayments.

6.4 Cash and cash equivalents

	2026 $000	2025 $000
Cash and cash equivalents (current)	37,979	29,166
Restricted cash and cash equivalents	581	707
Balance at end of period	**38,560**	**29,873**

Restricted cash and cash equivalents

	2026 $000	2025 $000
Current		
Funds held in trust [(a)]	239	429
Non-current		
Tenancy bonds received [(b)]	342	278
Balance at end of period	**581**	**707**

(a) Promotional fund levy charged to commercial tenants which is held in trust by RIA for use in promoting Rottnest Island. Refer to Note 5.4.

(b) Tenancy bonds held for commercial properties leased by RIA. Refer to Note 5.4.

For the purpose of the statement of cash flows, cash and cash equivalent assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

6.5 Other financial assets

	2026 $000	2025 $000
Term deposits [(a)]	45,000	25,000
Balance at end of period	**45,000**	**25,000**

(a) Other financial assets comprise term deposits with original maturities of greater than three months.

6.6 Capital commitments

	2026 $000	2025 $000
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	70,558	46,750
Later than 1 year and not later than 5 years	21,947	-
Later than 5 years	-	820
	92,505	**47,570**

The totals presented for capital commitments are GST inclusive.



7. Financial instruments and contingencies

This note sets out the key risk management policies and measurement techniques of RIA.

	Notes
Financial risk management	7.1
Contingent assets and liabilities	7.2

7.1 Financial risk management

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2026 $000	2025 $000
Financial assets		
Cash and cash equivalents	38,560	29,873
Receivables at amortised cost [a]	1,788	2,080
Term deposits	45,000	25,000
Total financial assets	**85,348**	**56,953**
Financial liabilities		
Financial liabilities at amortised cost [b]	15,453	22,431
Total financial liabilities	**15,453**	**22,431**

(a) The amount of receivables at amortised cost excludes GST recoverable from the ATO (statutory receivable).

(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

7.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent assets

RIA does not have any contingent assets at the end of the reporting period.

7.2.2 Contingent liabilities

The following contingent liabilities are excluded from the liabilities included in the financial statements:

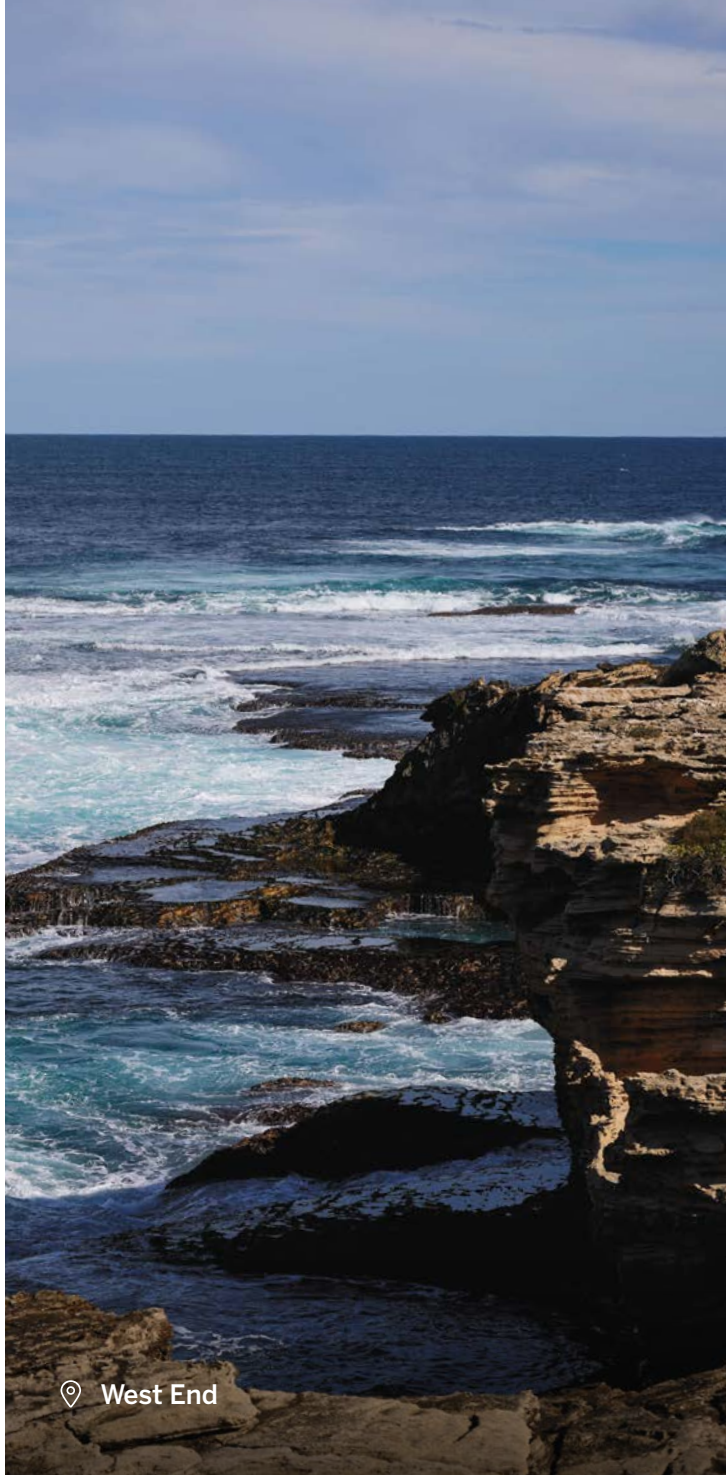
Contaminated sites

Under the *Contaminated Sites Act 2003*, RIA is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the *Contaminated Sites Act 2003*, DWER classifies these sites on the basis of the risk to human health, the environment and environmental values. Where sites are classified as *contaminated and requiring remediation*, or *possibly contaminated — investigation required*, RIA may have a liability in respect to investigation or remediation expenses.

There are currently three possible contaminated sites under investigation. During the 2025–26 financial year, RIA notified DWER of a diesel spill that occurred on 25 April 2026. RIA notified DWER's Environmental Response team on 7 May 2026 under section 72 of the *Environmental Protection Act 1986*.

Other

Three claims remain open in respect to property losses and alleged personal injuries sustained on the island. Based on legal advice, the contingent liabilities could amount to $0.015 million, all of which would be reimbursable under RIA's insurance policies.



8. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	8.1
Correction of prior period errors/changes in accounting policies	8.2
Key management personnel	8.3
Related parties	8.4
Related bodies and affiliated bodies	8.5
Remuneration of auditors	8.6
Supplementary financial information	8.7

8.1 Events occurring after the end of the reporting period

There are no events that occurred after the end of the reporting period which would materially affect the financial statements.

8.2 Correction of prior period errors/changes in accounting policies

There were no corrections of prior period errors or changes in accounting policies during the reporting period.

8.3 Key management personnel

RIA has determined key management personnel to include cabinet ministers, members of the accountable authority and senior officers of RIA. RIA does not incur expenditures to compensate Ministers and those disclosures may be found in the Annual Report on State Finances.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for members of the accountable authority and senior officers of RIA for the reporting period are presented within the following bands:

Compensation of members of the accountable authority Compensation band ($)	2026	2025
40,001–50,000	1	1
20,001–30,000	4	4
10,001–20,000	-	1
0–10,000	2	1
	2026 $000	**2025 $000**
Total compensation of members of the accountable authority	**134**	**143**

Compensation of senior officers Compensation band ($)	2026	2025
250,001–300,000	2	1
200,001–250,000	4	4
150,001–200,000	1	2
100,001–150,000	1	-
0–50,000	-	1
	2026 $000	**2025 $000**
Total compensation of senior officers	**1,760**	**1,531**

Total compensation included the superannuation expense incurred by RIA in respect of members of the accountable authority.

8.4 Related parties

RIA is a wholly-owned public sector entity that is controlled by the State of Western Australia.

Related parties of RIA include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all members of the accountable authority, senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments and public-sector entities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures of a wholly-owned public-sector entity; and
- the Government Employees Superannuation Board (GESB).

Material transactions with related parties

Outside of normal citizen-type transactions with RIA, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

8.5 Related bodies and affiliated bodies

RIA has no related bodies or affiliated bodies.

8.6 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current reporting period is as follows:

	2026 $000	2025 $000
Auditing the accounts, financial statements, controls, and key performance indicators	**202**	**195**

8.7 Supplementary financial information

(a) Write-offs

	2026 $000	2025 $000
The accountable authority	-	15
	-	**15**

(b) Losses through theft, defaults and other causes

	2026 $000	2025 $000
Losses of public money, other money and public and other property through theft or default	-	-
Total losses	-	-
Amounts recovered	-	-
Net losses	-	-

(c) Forgiveness of debts

	2026 $000	2025 $000
Forgiveness (or waiver) of debts by RIA	-	-
	-	-

(d) Gift of public property

	2026 $000	2025 $000
Gift of public property by RIA	-	-
Balance at end of period	-	-

9. Explanatory statement

This section explains variations in the financial performance of RIA.

	Notes
Statement of comprehensive income variances	9.1
Statement of financial position variances	9.2
Statement of cash flow variances	9.3

This explanatory section explains variations in the financial performance of the Agency undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2026, and between the actual results for 2026 and 2025 are shown below. Narratives are provided for major variances which are more than 10% of the comparative, and which are more than 1% of the following (as appropriate):

1. Estimate and actual results for the current year:
    - Total Cost of Services of the annual estimates for the statement of comprehensive income and statement of cash flows (i.e. 1% of $88,724,000); and
    - Total Assets of the annual estimates for the statement of financial position (i.e. 1% of $580,024,000).
2. Actual results between the current year and the previous year:
    - Total Cost of Services of the previous year for the statement of comprehensive income and statement of cash flows (i.e. 1% of $82,132,000); and
    - Total Assets of the previous year for the statement of financial position (i.e. 1% of $524,118,000).

9.1 Statement of comprehensive income variances

	Variance notes	Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between estimate and actual $000	Variance between actual results for 2026 and 2025 $000
Cost of Services						
Expenses						
Employee benefits expense	1	22,104	21,702	19,193	(402)	2,509
Supplies and services		51,722	49,480	48,618	(2,242)	862
Depreciation and amortisation expense	(a), 2	10,922	12,894	10,339	1,972	2,555
Cost of sales		809	1,050	965	241	85
Finance costs		31	16	14	(15)	2
Accommodation expenses		729	829	750	100	79
Other expenses		2,407	2,089	2,228	(318)	(139)
Loss on disposal of non-current assets		-	143	25	143	118
Work in Progress expensed	(b), 3	-	1,406	-	1,406	1,406
Total cost of services		**88,724**	**89,609**	**82,132**	**885**	**7,477**
Income						
User charges and fees	4	71,767	77,266	69,085	5,499	8,181
Sale of goods		1,312	1,398	1,299	86	99
Commonwealth grants		-	-	128	-	(128)
Interest income	(c)	1,387	2,878	2,092	1,491	786
Other income		179	408	367	229	41
Total income		**74,645**	**81,950**	**72,971**	**7,305**	**8,979**
Net cost of services		**14,079**	**7,659**	**9,161**	**(6,420)**	**(1,502)**
Income from State Government						
Income from other public sector entities	5	7,989	8,690	21,609	701	(12,919)
Resources received		700	60	100	(640)	(40)
Total income from State Government		**8,689**	**8,750**	**21,709**	**61**	**(12,959)**
Surplus/(deficit) for the period		**(5,390)**	**1,091**	**12,548**	**6,481**	**(11,457)**

9.1 Statement of comprehensive income variances — continued

	Variance notes	Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between estimate and actual $000	Variance between actual results for 2026 and 2025 $000
Other comprehensive income						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	19,343	22,629	19,343	(3,286)
Total other comprehensive income		**-**	**19,343**	**22,629**	**19,343**	**(3,286)**
Total comprehensive income for the period		**(5,390)**	**20,434**	**35,177**	**25,824**	**(14,743)**

Major estimate and actual (2026) variance narratives

(a) Depreciation and amortisation expense exceeded budget by $2.0 million (18.1%) due to the capitalisation of new assets brought into service during the year.

(b) Work in progress expensed of $1.4 million was not budgeted and relates to the write-off of costs incurred on the Main Bus Stop project.

(c) Interest income exceeded budget by $1.5 million (107.5%) due to higher average cash balances held during the year and interest rates remaining above forecast levels.

Major actual (2026) and comparative (2025) variance narratives

1. Employee benefits expense increased by $2.5 million (13.1%) due to wage cost indexation and additional staffing to meet demand from higher visitation.
2. Depreciation and amortisation expense increased by $2.6 million (24.7%) due to the capitalisation of new assets brought into service during the year.
3. Work in progress expensed of $1.4 million has no comparative in 2025 and relates to the write-off of costs incurred on the Main Bus Stop project.
4. User charges and fees increased by $8.2 million (11.8%) due to higher accommodation and visitation revenue, reflecting increased visitor numbers and occupancy.
5. Income from other public sector entities decreased by $12.9 million (59.8%) as capital projects supported by the Asset Maintenance Fund were completed in the prior year, with no comparable funding required in 2026.

9.2 Statement of financial position variances

	Variance notes	Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between estimate and actual $000	Variance between actual results for 2026 and 2025 $000
Assets						
Current assets						
Cash and cash equivalents		27,187	37,979	29,166	10,792	8,813
Restricted cash and cash equivalents		581	239	429	(342)	(190)
Inventories		333	278	309	(55)	(31)
Receivables		4,280	4,031	4,262	(249)	(231)
Other financial assets	(a), 1	12,000	45,000	25,000	33,000	20,000
Other current assets		1,438	599	350	(839)	249
Total current assets		**45,819**	**88,126**	**59,516**	**42,307**	**28,610**
Non-current assets						
Restricted cash and cash equivalents		-	342	278	342	64
Property, plant, equipment and infrastructure	2	532,862	536,086	462,955	3,224	73,131
Intangible assets		1,242	965	1,085	(277)	(120)
Right-of-use assets		13	336	209	323	127
Receivables		88	60	75	(28)	(15)
Total non-current assets		**534,205**	**537,789**	**464,602**	**3,584**	**73,187**
Total assets		**580,024**	**625,915**	**524,118**	**45,891**	**101,797**

9.2 Statement of financial position variances — continued

	Variance notes	Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between estimate and actual $000	Variance between actual results for 2026 and 2025 $000
Liabilities						
Current liabilities						
Payables		9,692	15,108	22,214	5,416	(7,106)
Lease liabilities		57	123	77	66	46
Employee related provisions		2,802	3,689	3,143	887	546
Contract liabilities		5,308	6,882	5,924	1,574	958
Other liabilities		2,111	1,334	1,193	(777)	141
Total current liabilities		**19,970**	**27,136**	**32,551**	**7,166**	**(5,415)**
Non-current liabilities						
Lease liabilities		82	222	140	140	82
Employee related provisions		1,078	1,265	1,137	187	128
Other liabilities		117	381	356	264	25
Total non-current liabilities		**1,277**	**1,868**	**1,633**	**591**	**235**
Total liabilities		**21,247**	**29,004**	**34,184**	**7,757**	**(5,180)**
Net assets		**558,777**	**596,911**	**489,934**	**38,134**	**106,977**
Equity						
Contributed equity		233,998	220,460	133,917	(13,538)	86,543
Reserves		277,814	319,785	300,442	41,971	19,343
Accumulated surplus		46,965	56,666	55,575	9,701	1,091
Total equity		**558,777**	**596,911**	**489,934**	**38,134**	**106,977**

9.2 Statement of financial position variances — continued

Major estimate and actual (2026) variance narratives

(a) Other financial assets exceeded budget by $33.0 million (275.0%) as available funds were invested in term deposits with maturities greater than 90 days.

Major actual (2026) and comparative (2025) variance narratives

1. Other financial assets increased by $20.0 million (80.0%) reflecting additional term deposits placed during the year, consistent with the $20.0 million of term deposit purchases disclosed in the statement of cash flows.
2. Property, plant, equipment and infrastructure increased by $73.1 million (15.8%) due to the capitalisation of completed building and infrastructure projects of $68.0 million and an increase in asset values of $19.3 million on revaluation by Landgate, partly offset by depreciation for the year.

9.3 Statement of cash flow variances

	Variance notes	Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between estimate and actual $000	Variance between actual results for 2026 and 2025 $000
Cash flows from/to State Government						
Funds from other public sector entities	1	7,333	6,690	9,264	(643)	(2,574)
Capital appropriations	(a), 2	100,081	86,543	37,469	(13,538)	49,074
Other appropriations	(b), 3	655	2,000	12,345	1,345	(10,345)
Net cash provided by State Government		**108,069**	**95,233**	**59,078**	**(12,836)**	**36,155**
Utilised as follows:						
Cash flows from operating activities						
Payments						
Employee benefits		(22,077)	(21,099)	(18,832)	978	(2,267)
Supplies and services	4	(53,937)	(57,684)	(36,184)	(3,747)	(21,500)
Finance costs		(20)	(16)	(14)	4	(2)
GST payments on purchases	(c), 5	(6,055)	(11,963)	(9,780)	(5,908)	(2,183)
Other payments		(3,102)	(2,841)	(2,794)	261	(47)
Receipts						
Sale of goods		1,312	1,398	1,299	86	99
User charges and fees		72,468	78,729	69,650	6,261	9,079
Interest received		1,387	2,806	2,034	1,419	772
GST receipts on sales	(d), 6	5,359	7,576	6,718	2,217	858
GST receipts from taxation authority	(e), 7	696	4,121	1,857	3,425	2,264
Other receipts		179	528	370	349	158
Net cash provided by/(used in) operating activities		**(3,790)**	**1,555**	**14,324**	**5,345**	**(12,769)**

9.3 Statement of cash flow variances — continued

	Variance notes	Estimate 2026 $000	Actual 2026 $000	Actual 2025 $000	Variance between estimate and actual $000	Variance between actual results for 2026 and 2025 $000
Cash flows from investing activities						
Payments						
Purchase of non-current assets	(f), 8	(104,703)	(67,986)	(52,702)	36,717	(15,284)
Purchase of term deposits		-	(20,000)	(4,000)	(20,000)	(16,000)
Receipts						
Proceeds from sale of non-current assets		-	-	19	-	(19)
Net cash provided by/(used in) investing activities		**(104,703)**	**(87,986)**	**(56,683)**	**16,717**	**(31,303)**
Cash flows from financing activities						
Payments						
Principal element of lease payments		(224)	(115)	(89)	109	(26)
Net cash provided by/(used in) financing activities		**(224)**	**(115)**	**(89)**	**109**	**(26)**
Net increase/(decrease) in cash and cash equivalents		(648)	8,687	16,630	9,335	(7,943)
Cash and cash equivalents at the beginning of the period		40,416	29,873	13,243	(10,543)	16,630
Cash and cash equivalents at the end of the period		**39,768**	**38,560**	**29,873**	**(1,208)**	**8,687**

9.3 Statement of cash flow variances — continued

Major estimate and actual (2026) variance narratives

(a) Capital appropriations were $13.5 million (13.5%) below budget due to lower than planned expenditure.

(b) Other appropriations exceeded budget by $1.3 million (205.3%) due to the receipt of Asset Maintenance Fund drawdowns for projects completed during the year, in excess of the amount budgeted.

(c) GST payments on purchases exceeded budget by $5.9 million (97.6%) as the budget did not reflect the full GST component of capital expenditure and supplies and services payments made during the year.

(d) GST receipts on sales exceeded budget by $2.2 million (41.4%) due to higher sales of goods and user charges and fees revenue than budgeted.

(e) GST receipts from the taxation authority exceeded budget by $3.4 million (492.1%) as the net refund position followed from GST paid on purchases exceeding budget (refer note (c)).

(f) Purchase of non-current assets was $36.7 million (35.1%) below budget reflecting the revised timing of the power infrastructure and worker accommodation upgrade projects, which remain fully funded with expenditure carried over to 2026–27.

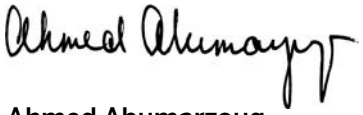
Major actual (2026) and comparative (2025) variance narratives

1. Funds from other public sector entities decreased by $2.6 million (27.8%) due to lower expenditure on capital projects.
2. Capital appropriations increased by $49.1 million (131.0%) due to higher State Government funding for significant projects and developments, including $17.4 million for water and wastewater infrastructure, $9.3 million for worker accommodation, $7.7 million for electricity infrastructure, $3.8 million for marine infrastructure and $3.6 million for aerodrome upgrades, with the balance across other capital works.
3. Other appropriations decreased by $10.3 million (83.8%) due to the completion of capital projects supported by the Asset Maintenance Fund (refer note 5 to the statement of comprehensive income).
4. Supplies and services increased by $21.5 million (59.4%) due to higher expenditure on State funded capital projects.
5. GST payments on purchases increased by $2.2 million (22.3%) due to higher expenditure on repairs and maintenance and on capital projects, including infrastructure and building upgrades.
6. GST receipts on sales increased by $0.9 million (12.8%) due to higher sales of goods and user charges and fees revenue arising from increased visitation.
7. GST receipts from the taxation authority increased by $2.3 million (121.9%) due to higher GST paid on capital expenditure for infrastructure and building upgrades during the year.
8. Purchase of non-current assets increased by $15.3 million (29.0%) due to higher expenditure on significant projects and developments, including infrastructure and building upgrades.

Certification of Key Performance Indicators

For the reporting period ended 30 June 2026

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Rottnest Island Authority's performance, and fairly represent the performance of Rottnest Island Authority for the financial year ended 30 June 2026.



Ahmed Abumarzouq
Chief Finance Officer
Rottnest Island Authority

16 September 2026



Hamish R Beck OAM
Chair
Rottnest Island Authority

16 September 2026



Ann Robinson
Deputy Chair
Rottnest Island Authority

16 September 2026

Overview

From 1 July 2017, Rottnest Island Authority (RIA) became part of the Department of Biodiversity, Conservation and Attractions (DBCA). DBCA has a strong emphasis on improving the state's natural attractions as key tourism assets, creating opportunities for private sector investment and partnerships and consolidating conservation science under one department to build and share knowledge of the state's biodiversity.

As a result of this change a new outcome-based management structure for DBCA and each of its portfolio agencies was developed and approved.

Desired Outcomes

The overall agency outcomes of 'Community enjoyment, appreciation, and understanding of attractions under the Department's care' and 'Plants and animals, and the landscapes they occupy, are conserved through evidence-based conservation actions' have also been adopted by all portfolio agencies and link to the RIA profile, purpose, and vision through:

- Achieving community enjoyment and appreciation through increasing the number and diversity of visitors by providing products, services and experiences that reflect, sustain, and preserve the island's unique location, environment, and cultural heritage.
- Using evidence-based science to conserve and maintain the island's natural and man-made environments within available resources for the protection of its flora and fauna.

Agency Services

To achieve these desired outcomes RIA delivers the following services:

- Visitor services and public programs provided at Rottnest Island
- Conserving habitats, species, and ecological communities

The relationship between RIA's KPIs, outcomes, services, and government outcomes is outlined in the table below.

Government Goal	
Investing in WA's Future: Tackling climate action and supporting the arts, culture, and sporting sectors to promote vibrant communities.	
Agency desired outcomes	
1. Community enjoyment, appreciation, and understanding of attractions under the department's care	**2.** Plants and animals, and the landscape they occupy, are conserved through evidence-based conservation actions
Effectiveness KPIs	
1. Average level of visitor satisfaction at Rottnest Island	**2.** Biodiversity health of Rottnest Island
Agency services	
1. Visitor services and public programs provided at Rottnest Island (DBCA Service 2)	**2.** Conserving habitats, species, and ecological communities (DBCA Service 6)
Efficiency KPIs	
1. Average cost per visitor to Rottnest Island	**2.** Average cost per hectare of wildlife habitat

RIA key performance indicators (KPIs) provide a guide to the organisation's performance against specified outcomes using both effectiveness and efficiency indicators. By their nature, these indicators are high level and encompass all RIA operations and costs.

RIA regularly reviews and amends its indicators to reflect changes in the variety of factors impacting the island. These include visitor and community priorities for the island, or changes in technology that enable more sophisticated measures to be implemented. RIA also has a suite of operational and commercial indicators that are used to manage and improve performance.

As well as comparing results to an annual target, comparisons to previous years' results are included (where available) to enable performance trends to be identified.

Desired Outcomes and Effectiveness Indicators

Agency Desired Outcome One

Community enjoyment, appreciation, and understanding of attractions under the department's care

Effectiveness KPI One

Average level of visitor satisfaction at Rottnest Island

The provision of recreational and holiday facilities on the island is the responsibility of the Authority under section 11 of the *Rottnest Island Authority Act 1987* (the Act).

This KPI is designed to provide information on how well RIA is performing in relation to these requirements by gauging visitor satisfaction with the island experience.

An independent research company is engaged to survey the island's visitors throughout the year to ensure a valid representation of all visitors, including seasonal changes, are captured in the responses.

A multi-modal approach to collecting data allows for various methods of obtaining participants to undertake the survey and reducing the level of response bias and include:

- Face-to-face recruitment to an online survey
- Business cards to encourage self-completes via an online survey distributed via the Rottnest Island Visitor Centre, businesses on the island and the Rottnest Voluntary Guides Association information hub
- Digital screen at the Rottnest Island Visitor Centre to promote self-completes

Respondents are asked to provide an overall satisfaction rating of their visit to Rottnest Island on a scale of one to seven. The responses to this question are used to inform the average level of satisfaction with the island KPI.

In 2025–26 there were 683 survey questionnaires completed providing confidence level of 95 per cent with an error rate of +/- 3.9 per cent.

Title	2025–26 target	2025–26 result	2024–25 result	2023–24 result	2022–23 result
Average level of visitor satisfaction at Rottnest Island	90%	89%	87%	85%	85%

RIA set a stretch target of 90 per cent for visitor satisfaction. Alongside increasing visitation, overall satisfaction with the visitor experience continues to improve year on year.

Desired Outcomes and Effectiveness Indicators

Agency Desired Outcome Two

Plants and animals, and the landscape they occupy, are conserved through evidence-based conservation action

Effectiveness KPI Two

Biodiversity health of Rottnest Island

Covering a land area of 1,859 hectares, and 3,800 hectares of associated waters, Rottnest Island is a Class A Reserve protected for the purposes of conservation and recreation.

Maintenance and protection of the island and its natural environment, including flora and fauna, is the responsibility of the Authority under section 11 of the Act and conserving the unique environment is a strategic focus area of the Rottnest Island Management Plan (RIMP).

This KPI demonstrates performance against the various environmental management plans and establishes the 'health' status of specified conservation targets, which in general terms indicates the ability of the target (plants and animals being conserved and habitat, ecosystem, and landscape) to withstand or recover from most natural or anthropogenic (human-caused) disturbances, and therefore to persist over time.

Along with the management of island facilities and utilities in accordance with license and approval obligations, conservation action planning is a management tool used to protect and conserve the unique and diverse island environment.

Five focal conservation target areas have been identified with key indicators selected to measure their health over time. The ratings developed for each indicator define specific future goals, assess the status of the system, and measure progress towards goals. This measure assists RIA to prioritise the allocation of resources to targets that are most in need of attention, and to measure success of biodiversity management over time.

Five Focal Conservation Targets were established as relevant measures of the biodiversity health of the island. These are woodland heath, limestone heath, coastal habitat, wetlands, and quokkas. To determine the viability of each focal conservation target, specific indicators have been developed as listed below.

Woodland Heath

- Native flora species diversity
- Bush bird diversity and presence
- Woodland seed viability
- Seeding survival
- Tree health

Limestone Heath

- Native flora species diversity

Coastal Habitat

- Native flora species diversity
- Spatial distribution of vegetated area (hectares)

Wetlands

- Presence of the three frog species known to inhabit the island
- Groundwater salinity: average electrical conductivity of Wadjemup Aquifer
- Average nutrients: total nitrogen and total phosphorus of Rottnest Island's salt lakes
- Spatial distribution of endemic littoral vegetation (hectares)

Quokkas

- Site level abundance
- Weight
- General health

During 2025–26, the specific indicators used for quokkas were refined to better measure the general health of the quokka population. The comparative figures have not been updated for the change.

Performance for each area is currently determined using a specific quantitative measure, which is compared to a pre-set upper limit to calculate performance as a percentage. The current methodology applies equal weighting to all indicators.

A quantitative assessment is then derived from the equally weighted overall percentages and translated into the Five-S Framework rating scale of very good, good, fair, or poor.

Results for each focal conservation target are provided in the table below and averaged to determine the overall biodiversity health rating for 2025–26.

Focal conservation target	Percentage	Health rating
Woodland heath	64%	Fair
Limestone heath	98%	Very good
Wetlands	82%	Good
Coastal habitat	94%	Very good
Quokkas	90%	Good
Overall rating	**86%**	**Good**

The overall rating for the year is provided in the table below.

2025–26 target	2025–26 result	2024–25 result	2023–24 result	2022–23 result
Rating good (80%)	Rating good (86%)	Rating good (80%)	Rating good (79%)	Rating good (81%)

In general, the health rating of the island's natural systems has been maintained in good condition during 2025–26.

Agency Services and Efficiency Indicators

Agency Service One

Visitor services and public programs provided at Rottnest Island (DBCA Service 2)

Efficiency KPI One

Average cost per visitor to Rottnest Island

In accordance with the Act, RIA has responsibility to provide and operate recreational and holiday facilities on the island.

This indicator reflects the cost of providing the island's recreational and holiday services on a per visitor basis and links to Efficiency KPI One (average level of visitor satisfaction at Rottnest Island).

For the purposes of this indicator, visitors are defined as those people arriving by commercial ferry services. The indicator is intended to track the level of resources used to service Rottnest Island visitors.

This indicator demonstrates the average cost per visitor and is measured by dividing the total annual cost of providing all holiday and recreation related services to visitors, by the number of visitors for the year.

Title	2025–26 target	2025–26 result	2024–25 result	2023–24 result	2022–23 result
Average cost per visitor to Rottnest Island	$93	$95	$89	$85	$85

The 2025–26 average cost per visitor at Rottnest Island is $2.00 higher than the 2025–26 target primarily due higher depreciation costs, reflecting increase in building valuations completed by the State Valuation Agency in the prior year and higher operating costs in response to increased service demand, than anticipated.

Agency Services and Efficiency Indicators

Agency Service Two

Conserving habitats, species, and ecological communities (DBCA Service 6)

Efficiency KPI Two

Average cost per hectare of wildlife habitat

In accordance with the Act, RIA has responsibility to protect the flora and fauna of the island, and maintain, protect and repair within allowable resources its natural environment.

Through its Environment, Heritage and Parks directorate RIA oversees the sustainability and conservation of Rottnest Island's flora, fauna and natural environments.

This indicator relates to the cost of conserving Rottnest Island's natural environment, and its purpose is to track the level of resources applied to these functions.

The indicator is calculated by identifying all relevant costs and positions attributable to this service along with the allocated overheads divided by Rottnest Island Reserve's total area of 5,659 hectares. The Reserve refers to the land and waters defined in Part 1 of the Act.

Title	2025–26 target	2025–26 result	2024–25 result	2023–24 result	2022–23 result
Average cost per hectare of wildlife habitat	$964	$884	$696	$593	$664

The 2025–26 average cost per hectare of wildlife habitat was $80 below target. This variance was primarily driven by lower than anticipated expenditure on repair and maintenance and other professional services. The underspend largely reflects the timing of planned works and service delivery, with a portion of expenditure deferred beyond the reporting period.

Other Financial Disclosures

Capital Works Expenditure

Rottnest Island Authority's expenditure on capital works for 2025–26 is outlined below:

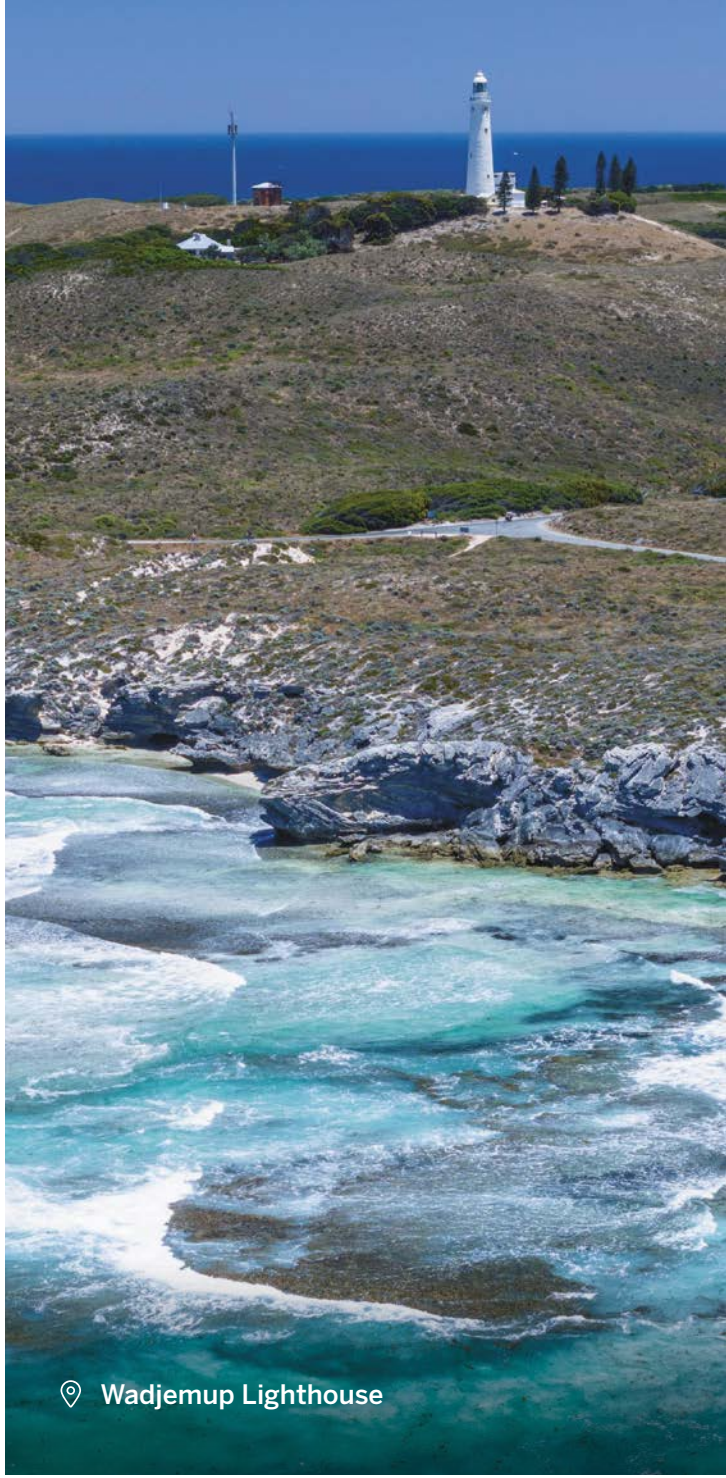
Annual program	2025–26 $'000
Buildings	
Visitor accommodation	13,731
Ablutions	169
Other	411
Infrastructure	
Paths/boardwalk	270
Transport	93
Other	116
Digital and telecommunications	
Network	222
Other	
Plant and equipment	173
Heritage	160
Other	1,109
Total annual program	**16,454**

State funded	2025–26 $'000
Water infrastructure	12,358
Electrical infrastructure	7,794
Wadjemup Project	6,844
Worker accommodation	9,339
Wastewater infrastructure	5,060
Aerodrome	3,590
Marine Logistics Hub	3,245
Main Jetty — pavement	576
Total State Funded	**48,806**

Total Capital Works Expenditure	**65,260**

Consultant Expenditure Disclosure

Rottnest Island Authority's consultant expenditure for strategic advice in 2025–26 is nil.



Wadjemup Lighthouse

Employment and Industrial Relations

Staff Profile

RIA employees are employed under the provisions of the *Public Service Award 1992* (WA) and the *Public Sector CSA Agreement 2024* (WA).

Employment type	30 June 2026	30 June 2025	30 June 2024
Permanent	103	99	94
Fixed-term contract	32	27	26
Casual	20	17	20
TOTAL	**155**	**143**	**140**

All the above data is as at the final payment period in 2025–26, 18 June 2026.

Internal Workers' Compensation Claims

There were zero approved new internal workers' compensation claims made by RIA staff during 2025–26.

Staff Training and Workforce Development

RIA is committed to developing a capable, skilled, and adaptable workforce that can effectively deliver organisational priorities and meet future operational challenges.

As part of this commitment, RIA undertook an organisation-wide training needs analysis during 2025–26. Commencing in July 2025 and completed in October 2025, the analysis identified essential, critical, and developmental learning requirements across the organisation. In response, RIA delivered a range of training and development initiatives designed to address identified capability gaps and support employees in performing their roles safely and effectively.

Work health and safety training remained a priority throughout the year, with employees participating in programs such as:

- Psychosocial hazards in the workplace
- Working safely at heights
- Provide first aid and CPR
- Mental health first aid
- Fire safety and warden training

Leadership and management capability were also a key focus area. Development opportunities were provided to new and existing people leaders through targeted programs that strengthened skills in:

- Communication
- Conflict resolution
- Conducting critical conversations
- Performance leadership

Cultural awareness continued to be an important focus area for RIA throughout the year. To strengthen employees' understanding of Aboriginal culture, history, and perspectives, RIA coordinated two face-to-face cultural awareness workshops with the addition of an Acknowledgement of Country workshop. All new employees completed mandatory Aboriginal and Torres Strait Islander cultural awareness e-learning as part of the onboarding process.

The following online training modules have been completed by all new employees:

- WA Public Sector Induction
- Accountable and ethical decision-making
- Sexual harassment prevention
- Disability awareness
- RIA work, health and safety awareness
- Mental health awareness

Content Manager (Records) training continued to be provided to new employees through a combination of face-to-face and online learning.

Overall, approximately 900 hours of training were delivered across the organisation between 1 July 2025 to 30 June 2026. The implementation of the training needs analysis has strengthened RIA's ability to align training and development activities with organisational requirements and workforce capability needs, providing a foundation for ongoing capability development and continuous improvement.

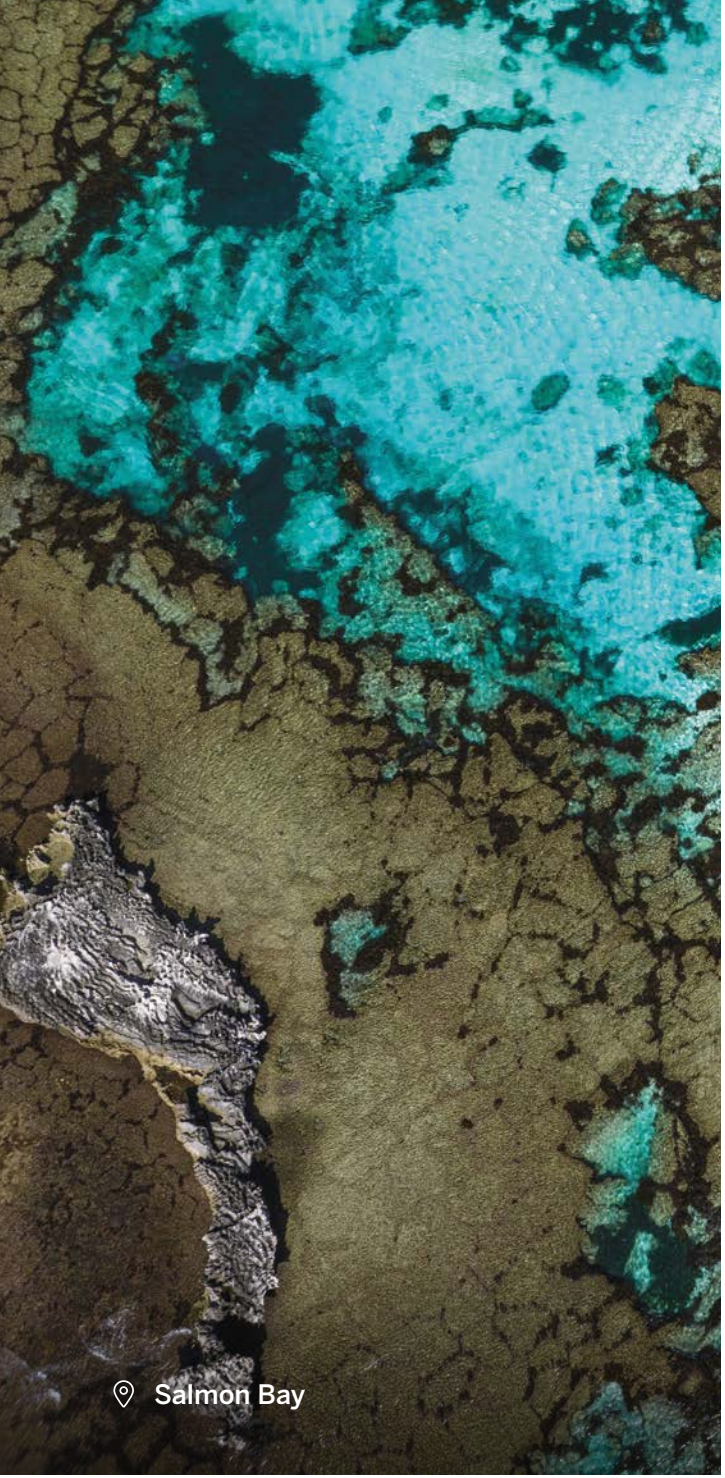
Unauthorised Use of Credit Card

Officers of RIA hold corporate credit cards where their functions warrant usage of this facility.

Despite each cardholder being reminded of their obligations annually under RIA's credit card policy, four employees inadvertently utilised the corporate credit card for personal expenses.

The matter was not referred for disciplinary action as the chief finance officer noted prompt advice and settlement of the personal use amount, and that the nature of the expenditure was immaterial and accidental.

	2025–26
Number of instances in which the Western Australian Government purchasing cards have been used for personal purposes	7
Aggregate amount of personal use expenditure for the reporting period	$116.46
Aggregate amount of personal use expenditure settled by the due date (within five working days)	$116.46
Aggregate amount of personal use expenditure settled after the period (after five working days)	$0.00


Salmon Bay

Governance Disclosures

Board Appointment and Responsibilities

RIA Board members are appointed by the Minister in accordance with Part II, Section 6 of the Act. Except as otherwise provided by the Act, a member can hold the office for a term not exceeding three years and may be reappointed.

RIA has a Schedule of Delegations and Authorisations which details the delegations made by, and administrative authorisations provided by, the RIA Board for the effective and robust administration of the *Rottnest Island Authority Act 1987* (Act) and other legislation which governs and regulates RIA's operations and functions. RIA's corporate governance arrangements ensure transparency in decision-making and operation, as well as accountability to stakeholders and the state government, by promoting strong leadership, sound management, and effective planning and review.

RIA has the power to do all things necessary or convenient in connection with the management and control of the island under the Act. In relation to the island, RIA may:

- Carry out such developments and improvements as are consistent with the Act
- Enter any arrangement with a state government department or instrumentality or any public utility for the performance by that body of any work or the supply of equipment or services
- Require payment of rent, fees, or other charges for the use of RIA facilities or any equipment or services supplied by it, and fix the amount of such rent, fees, or charges, with power to waive, reduce, or refund the same in particular cases
- In respect of its function of providing and operating recreational and holiday facilities on the island:
  - Establish or acquire, and operate
  - Enter an arrangement for any person to establish or acquire, and operate, any business undertaking that is necessary or convenient for the performance of that function
- Grant any lease or licence that is consistent with the purposes described in the relevant section of the Act, on such terms and conditions as it thinks fit

Board Meeting Attendance and Remuneration

Five meetings of RIA Board were held in accordance with Schedule 1, clause 5 of the Act during the reporting period.

In accordance with the Act, the chair and board members are paid fees and allowances as may be fixed by the Minister for Tourism on the recommendation of the Public Sector Commissioner. In accordance with government policy, board members who are public servants are not entitled to payment.

Position	Name	First appointed	Type of remuneration	Period of membership	No. Board meetings eligible	No. Board meetings attended	Total remuneration for 2025–26
Chair	Hamish R Beck OAM	Mar 2016	Annual	Full year	5	5	$37,353
Deputy Chair	Ann Robinson	Jul 2019	Annual	Full year	5	4	$20,544
Member	Peter Lee OAM	Jul 2019	Annual	Full year	5	5	$20,544
Member	Louise Watson	Jul 2020	Annual	Full year	5	5	$20,544
Member	Guy Houston	Nov 2021	Annual	Full year	5	5	$20,544
Member	Anneke Brown	Jul 2023	Annual	Full year	5	4	$0
TOTAL							**$119,529**

Board Conflicts of Interest

The board has a disclosure of interest process outlined in the Act. Board members declare actual and potential conflicts of interest on appointment, and otherwise as matters arise.

Director's and Officer's Liability Insurance

A Directors' and Officers' Liability insurance policy is maintained for board members and renewed annually through the Insurance Commission of Western Australia. Insurance arrangements are maintained in accordance with section 15 of the *Statutory Corporations (Liability of Directors) Act 1996* (WA).

Policy on Island Accommodation and Ferry Travel for Board Members

Visits to the island by board members are essential to:

- Maintain a current awareness and understanding of issues affecting visitor experience and the management of the island
- Provide strategic direction through the Rottnest Island Management Plan, as required by Part IV of the Act
- Guide the day-to-day management of the island and the oversight of island operations by the RIA Executive and staff
- Advise the Minister for Tourism as required

During the year, the six RIA board members collectively spent 63 nights on the island undertaking official duties. These included board meetings, business community meetings, events, launches, functions, guest and visitor experiences, and tasks that directly supported the functions of the board.

All stays were approved in accordance with the policy.

Board Committees

Finance, Risk, and Audit Committee

The Finance, Risk, and Audit Committee (FRAC) comprises three board members and includes standing invitations to the chief executive officer, executive director and corporate executive. The FRAC met four times during the reporting period.

The FRAC oversees all material aspects of RIA's risk management and audit functions to ensure integrity of the organisation's governance framework.

Contracts and Infrastructure Committee

The Contracts and Infrastructure Committee (CIC) comprises three board members and includes standing invitations to the chief executive officer, executive director and corporate executive. It met five times during the reporting period.

The key responsibilities of the CIC include reviewing all major proposed projects, works, EOIs, lease options, and other contracts, and reviewing the performances of existing major contracts and works and any proposed variations.

Information, Communications and Technology, Brand, and Marketing Committee

The Information, Communications and Technology, Brand, and Marketing (ICTBM) Committee comprises three board members and includes standing invitations to the chief executive officer, executive director, corporate executive and the chief information communication and technology officer. The ICTBM Committee met four times during the reporting period.

The key responsibilities of the ICTBM Committee include:

- Overseeing the implementation of RIA's Digital and IT Plan
- Implementing RIA's Destination Marketing Strategic Plan

Risk Management

Risk management is an integral component of RIA's governance framework and supports informed decision making across the organisation. RIA operates within a unique environment that requires the management of risk associated with conservation, visitor safety, tourism operations, critical infrastructure, financial sustainability, and regulatory compliance. The Finance Risk and Audit Committee (FRAC) provides a formal mechanism for risk management discussions and decision-making, with reporting of risks and risk treatment progress on a quarterly basis. RIA's corporate executive oversee the risk management processes and provide ongoing assurance to the board that RIA's strategic risks are being treated and reported.

During 2025–26, RIA continued to mature its risk management practices through ongoing review of strategic risks and integration of risk management into decision making processes.

The Corporate Risk Management Framework, which is aligned with ANZ/NZS ISO 31000 Risk Management Guidelines, provides the basis for identifying, assessing, monitoring and treating risks in a systematic and consistent manner.

Wadjemup Aboriginal Reference Group

Wadjemup Aboriginal Reference Group (WARG) provides cultural guidance to the executive director and RIA Board on cultural heritage management and reconciliation matters.

Six meetings of the WARG took place during the reporting period, in addition to out-of-session meetings for specific projects.

Name	First appointed	Type of remuneration	Period of membership	No. of meetings eligible to attend	No. of meetings attended	Gross remuneration
Walter McGuire	2017	Sitting fee	Full year	6	6	$2,215
Brendan Moore	2017	Sitting fee	Full year	6	6	$2,215
Pamela Thorley	2017	Sitting fee	Full year	6	6	$3,014
Lindsay Dean	2017	Sitting fee	Full year	1	1	$563
Casey Kickett	2022	Sitting fee	Full year	6	6	$2,284
Kathleen Musulin	2022	Sitting fee	Full year	1	0	$0
TOTAL						**$10,291**

Wadjemup Project Steering Group

The Wadjemup Project Steering Group (WPSG) is an advisory committee to the board, appointed by the Minister for Tourism and endorsed by the Minister for Aboriginal Affairs for Stage Two of the Wadjemup Project.

Six progress meetings of the WPSG took place during the reporting period, concluding on 30 November 2025 and a further 9 stakeholder engagements.

Name	First appointed	Type of remuneration	Period of membership	No. of meetings eligible to attend	No. of meetings attended	Gross remuneration
Farley Garlett	2024	Sitting fee	Full year	15	7	$2,562
Neville Collard	2024	Sitting fee	Full year	15	4	$1,464
Herbert Bropho	2024	Sitting fee	Full year	15	9	$5,137
Sandra Harben	2024	Sitting fee	Full year	15	6	$2,196
Karen Jacobs	2024	Sitting fee	Full year	15	4	$1,464
Glenys Yarran	2024	Sitting fee	Full year	15	7	$2,928
TOTAL						**$15,751**

Ministerial Directives

No ministerial directives were received during 2025–26.



Quokka — Garden Lake

Other Legal Requirements

Expenditure in Advertising, Market Research, Polling, and Direct Mail

In accordance with section 175ZE of the *Electoral Act 1907* (WA), the table below lists RIA's incurred expenditure on the relevant items.

Total expenditure for 2025–26 was $637,062.

Class of expenditure	Organisation	Amount ($)	Total amount ($)
Advertising	Gatecrasher	38,306	144,020
	Anti Ordinary	17,390	
	Go Cultural Aboriginal Tours and Experiences	7,500	
	Rare	77,760	
	Nani Creative	3,064	
Media advertising	Initiative	373,295	404,795
	Guru Productions	20,000	
	Destination Perth	11,500	
Polling organisations		Nil	Nil
Direct mail		Nil	Nil
Market research	Metrix Consulting	82,247	88,247
	Verian Group Australia	6,000	
TOTAL			**637,062**

WA Multicultural Policy Framework

RIA has adopted the Department of Biodiversity, Conservation and Attractions (DBCA's) Diversity, Multicultural and Inclusion Implementation Plan 2026–2029 (the Plan) which was developed in accordance with the *Equal Opportunity Act 1984* and the Public Sector Commission's Workforce Diversification and Inclusion Strategy for Public Sector Employment 2020–25. It is supported by RIA's Reconciliation Action Plan, DBCA's Disability Access and Inclusion Plan and the Western Australian Multicultural Policy Framework.

The Plan recognises that embedding diversity and inclusion into strategic workforce planning is essential to building a capable and representative workforce. Further, the Plan outlines the key initiatives that will strengthen this approach, enabling RIA to build on its commitments under the *Equal Opportunity Act 1984* and the Western Australian Multicultural Policy Framework.

The Plan addresses the multicultural policy priorities for the public sector of:

- Harmonious and inclusive communities
- Culturally responsive policies, programs and services
- Economic, social, cultural, civic and political participation

Actions under these three priority areas included:

- Promoting a workplace culture where diversity is recognised and valued through leadership messaging and employee engagement activities; encouraging staff participation in cultural awareness activities
- Incorporating cultural capability into induction and leadership programs; ensuring equitable access for applicants from culturally and linguistically diverse backgrounds, including diverse selection panels
- Encouraging employees from culturally diverse backgrounds to participate in leadership development, mentoring and acting opportunities, employee consultation groups and organisational initiatives

Disability Access and Inclusion Plan

The Department of Biodiversity, Conservation and Attractions (DBCA) developed the Disability Access and Inclusion Plan 2021–25 (DAIP) by merging the plan of the former Department of Parks and Wildlife with those of RIA, Perth Zoo, and Botanic Gardens and Parks Authority, following the formation of DBCA in 2017.

The DAIP continues DBCA's commitment to ensuring people with disabilities have the same opportunities as others to access, use and enjoy our state's natural areas and major attractions, facilities, services, and programs. It also strives to foster a diverse and inclusive workforce that is representative of the community we serve.

Current RIA initiatives include wheelchair-accessible accommodation, beach wheelchairs available free of charge, beach ramps, wide pathways to most attractions to accommodate mobility equipment, wheelchair-accessible ablution blocks and adjustments to facilitate equitable participation in employment.

Workforce Inclusiveness

RIA successfully employed varying strategies to attract people from diverse groups, including targeted selection and inclusive hiring practices.

During 2025–26, RIA administered two staff engagement surveys: a comprehensive survey in August 2025 and a follow-up pulse survey in April 2026 to monitor progress and employee sentiment.

Through the survey, the majority of employees reported positive perceptions of workplace diversity and inclusion, including equitable access to development opportunities, inclusive recruitment and promotion practices, and diverse team representation. Further, the majority of employees agreed that RIA embraces and supports a diverse workforce and they felt accepted and valued in the workforce.

From survey responses RIA identified actions to improve diversity and inclusion in the workplace, through targeted initiatives that promoted diversity and enhanced cultural and diversity awareness.

Substantive Equality

RIA is committed to creating an inclusive and harmonious workplace, where all staff members are treated equitably and fairly and can reach their full potential with dignity and respect.

RIA recognises that individuals may face different barriers, and we strive to ensure that our policies, practices, and culture support the diverse needs of our workforce. This includes offering flexible working arrangements that accommodate varying personal and professional needs, enabling all employees to thrive and contribute meaningfully.

Significant actions taken to promote compliance with public sector standards in human resource management, Commissioner's Instructions and ethical codes.

Compliance with Public Sector Standards and Ethical Codes

As part of DBCA, RIA has policies, procedures, and processes in place to ensure we meet our obligations under Public Sector Standards, the WA Public Sector Code of Ethics, and the DBCA Code of Conduct. These policies and supporting materials are available to staff on DBCA's intranet.

In 2025–26:

- Public Sector Code of Ethics — No breach of disciplinary matters were completed during the 2025–26 reporting period
- Public Sector Commissioner's Instruction Employment Standard — No claims were lodged
- Grievance Resolution Standard — No claims were lodged

Recordkeeping Plan

Under the *State Records Act 2000* (WA), every state government agency is required to have a Recordkeeping Plan (RKP).

Agencies must also review the plan every five years or when there is a significant change to the organisation's functions. RIA's RKP was last reviewed in August 2024 with further amendments completed in 2026.

RIA's recordkeeping compliance is achieved by:

- Maintaining system infrastructure at the latest release level to ensure equivalence with the required standards
- Regularly auditing the use of the OpenText HPE Content Manager recordkeeping system to ensure its effectiveness and efficiency in meeting compliance and operational requirements
- Ensuring RIA's Induction Program provides new employees with information regarding their recordkeeping roles and responsibilities
- Ensuring all new staff successfully complete an online Recordkeeping Awareness Training course, and further training in use of the recordkeeping system
- Providing ongoing assistance to OpenText HPE Content Manager users

All facets were maintained during 2025–26.

Freedom of Information

The *Freedom of Information Act 1992* (WA) provides a general right of access to documents held by state and local government agencies.

In accordance with the legislation and to assist in Freedom of Information (FOI) requests, RIA publishes our Information Statement on our website and intranet. This statement outlines our FOI procedures.

RIA received three FOI requests in 2025–26 and responded to these in accordance with the legislation.



Humpback Whale — Salmon Bay

Government Policy Requirements

Work Health and Safety Management

In 2025–26, RIA maintained its commitment to provide a safe and healthy environment for its workers on the island and at its Fremantle office.

RIA ensured the maintenance of a robust process for identifying and rectifying hazards by maintaining a Governance, Risk, and Compliance System (GRC) throughout RIA. This allows workers to log health and safety incidents, near misses, and hazards online.

The WHS Committee, required under provisions of the *Work Health and Safety Act 2020* (WA), met three times during the 2025–26 reporting period.

The Committee comprises six RIA members, and an invitation is extended to one or more representatives of the island's Facilities, Utilities and Support Services contractor.

Occupational Safety, Health, and Injury Management Performance Statistics 2025–26

Measure	Results Base year 2023–24	Results Prior year 2024–25	Results Current year 2025–26	Target	Comments
Number of fatalities	0	0	0	Zero (0)	Target achieved
Incidence of work-related injury or illness	1	2	0	Reduce by 2% per year and 15% by 2033 compared with 2023	Target achieved
Incidence rate of serious claims with one or more weeks' lost time	1	0	0	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Target achieved
Incidence rate of claims resulting in permanent impairment	0	0	0	Reduce by 2% per year and 15% by 2033 compared with 2023	Target achieved
Incidence rate of work-related respiratory disease	0	0	0	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Target achieved

Measure	Results Base year 2023–24	Results Prior year 2024–25	Results Current year 2025–26	Target	Comments
Managers/supervisors trained in: a. Work health and safety as relevant to the PCBU's risk profile *	78.7% *	59.5% *	80%	Greater than or equal to 80% of cohort trained within last two (2) years	Target achieved
b. Injury management **	N/A **	N/A **	N/A **	Greater than or equal to 80% of cohort trained within last five (5) years	Target not achieved
Percentage of workers returned to work within: a. 13 weeks	N/A	100%	N/A	No target	
b. 26 weeks	N/A	N/A	N/A	Greater than or equal to 70% returned to work within 26 weeks	
Agency has a WHS management system that has been independently assessed in last five (5) years	No	Yes	Yes	Yes	Target achieved

* Previously reported results have been recalculated to align to new reporting requirements.
** Injury management training has previously been recorded as a part of management training under (a) and will be separately reported in future years.

Complaints Handling

RIA views customer complaints and other feedback as an opportunity to improve its service to Rottnest Island visitors. All feedback is recorded and form part of our continuous improvement process.

RIA receives three forms of feedback:

- Compliment — An experience that exceeded expectations
- Comment — A comment or suggestion for improvement
- Complaint — An experience that did not match expectations

The formal complaints handling process includes registration, acknowledgement, investigation, resolution (if possible), and recording of the outcome in a customer feedback register.

This ensures it is captured in the continuous improvement process.

RIA responds within 30 days of receiving the initial feedback, or within 60 days if an investigation is required.

Outcomes

During 2025–26, 16 compliments, five comments / suggestions, and 186 formal complaints were received and dealt with via our formal complaints handling process.

Importantly, the number of complaints represented 0.02 per cent of ferry visitation arrival numbers in 2025–26.



Long-nosed Fur Seals — West End

GOVERNMENT OF WESTERN AUSTRALIA

ROTTNEST ISLAND AUTHORITY

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