

Aged Care Financial Reports Calendar 2025



Report title	Report period	Report due date	QFR portal open	Requirements	Provider type	Third party audit report required	Your notes
December Quarterly Financial Report (QFR) s43 of the <i>Accountability Principles 2014</i>	Quarter 2: October to December 2024	14 February 2025 (within 45 days after the end of quarter)	1 January 2025	States and territories, their authorities and local government authorities must have an authorised member of their key personnel sign this report. All other providers must have this report signed by a director of the body corporate or a member of the governing body for unincorporated providers.	All approved providers	⊗	
March Quarterly Financial Report (QFR) s43 of the <i>Accountability Principles</i>	Quarter 3: January to March 2025	5 May 2025 (within 35 days after the end of a quarter)	1 April 2025	States and territories, their authorities and local government authorities must have an authorised member of their key personnel sign this report. All other providers must have this report signed by a director of the body corporate or a member of the governing body for unincorporated providers.	All approved providers	⊗	
June Quarterly Financial Report (QFR) s43 of the <i>Accountability Principles</i>	Quarter 4: April to June 2025	4 August 2025 (within 35 days after the end of a quarter)	1 July 2025	States and territories, their authorities and local government authorities must have an authorised member of their key personnel sign this report. All other providers must have this report signed by a director of the body corporate or a member of the governing body for unincorporated providers.	All approved providers	⊗	
Aged Care Financial Report (ACFR) s35 of the <i>Accountability Principles</i>	July 2024 to June 2025	31 October 2025* (within 4 months of the end of a financial year)	Not applicable	States and territories, their authorities and local government authorities must have an authorised member of their key personnel sign this report. All other providers must have this report signed by a director of the body corporate or a member of the governing body for unincorporated providers. Non-government approved providers of residential care must lodge their GPFR to the Department of Health and Aged Care (the Department).	All approved providers	✓	
Annual Prudential Compliance Statement (APCS) - submit as part of ACFR s51-56 of the <i>Fees and Payments Principles 2014 (No.2)</i>	July 2024 to June 2025	31 October 2025* (within 4 months of the end of a financial year)	Not applicable	Approved providers that hold a refundable accommodation deposit must complete the APCS. Approved providers that did not hold any refundable accommodation deposits must complete Question 1 of the APCS.	All approved residential providers	✓	
September Quarterly Financial Report (QFR) s43 of the <i>Accountability Principles</i>	Quarter 1: July to September 2025	4 November 2025 (within 35 days after the end of a quarter)	1 October 2025	States and territories, their authorities and local government authorities must have an authorised member of their key personnel sign this report. All other providers must have this report signed by a director of the body corporate or a member of the governing body for unincorporated providers.	All approved providers	⊗	
General Purpose Financial Report (GPFR) s37B of the <i>Accountability Principles</i>	July 2024 to June 2025	30 November 2025* (within 5 months of the end of a financial year)	Not applicable	All non-government approved providers of residential aged care must publish their GPFR on their website. If a provider does not have a website, they need to publish it on another publicly available website and let their current and prospective consumers know.	All non-government approved residential care providers	✓	

* The end of financial year is 30 June unless you have approval from the Secretary of the Department to change this date.