2025-26 Annual Report Information Session

Questions and Answers

Session 1: Wednesday, September 9, 2026, from 11:00 a.m. to 12:00 p.m.
Session 2: Wednesday, September 16, 2026, from 1:00 to 2:00 p.m.

This FAQ summarizes key information shared during the ELCC Annual Report Information Sessions and responds to common questions from the sector. It provides guidance on the 2025-26 Annual Report requirements, completing the template, and reporting for operators with more than one centre.

Q 1: What reporting period should we use for the 2025-26 Annual Report?

A: Use your organization's **most recently completed fiscal year**. For example, if your fiscal year is January to December, report January 1 to December 31, 2025. If your fiscal year is April to March, report April 1, 2025 to March 31, 2026. Use the **same fiscal period throughout the Annual Report**, including when reporting grant revenue, and enter the fiscal year-end in the Centre Profile.

Q 2: Do we need to use the Annual Report template if we already have accountant-prepared or audited financial statements?

A: Yes. The EECD Annual Report template **is mandatory and must be completed for each centre**. Audited financial statements or other financial documents may be submitted as supporting information, but they **do not replace the completed template**.

Q 3: Do we need to complete every tab in the Annual Report template?

A: **Complete all required tabs that apply to your centre**. For **the Program Support Fund (PSF), Inclusion Support Grant (ISG) and Infant Quality Care Grant (IQCG)** tabs, complete only the tabs for grants your centre received during the reporting period. The **Statement of Financial Position and Notes tabs** are optional. Complete the applicable grant tabs before the Statement of Operations because the amounts entered will automatically populate the corresponding revenue lines.

Q 4: Where can we find the total square footage for the Centre Profile?

A: You can usually find the total square footage in your lease, building plans or property tax records. Report the **total indoor area used for child care operations**, including corridors, the kitchen and office. **Do not include outdoor play areas.** If the centre is located within a larger building, report only the area used by the child care centre.

Q 5: We operate more than one centre. Do we need a separate company, bank account or payroll account for each centre?

A: No. You must submit a **separate Annual Report for each centre**, but revenue and expenses do not need to be processed through separate banking, payroll or accounting systems. Each report should include the revenue and expenses related to that centre.

Q 6: Can shared revenue and expenses be allocated among multiple centres?

A: Yes. If you have not tracked revenue and expenses separately by centre, **use a reasonable allocation basis** that reflects the type of revenue or expense. For example:

- Groceries and program supplies may be allocated based on enrolment or licensed spaces.
- Shared administrative wages may be allocated based on the number of employees, payroll costs or time spent supporting each centre.

Use the **same allocation basis consistently** for each type of revenue or expense, **report each dollar only once**, and explain the method used in the Comments/Notes column or Notes tab.

Q 7: How and when should we submit the completed Annual Report?

A: Submit the completed report in **Excel format** by email to **ECDSGrants@novascotia.ca** by **November 30, 2026**. Use "25-26 Annual Report - [Centre Name]" as both the file name and the email subject line. Submit a separate file for each centre.

Q 8: What should we do if a field does not apply to our centre?

A: Enter **"N/A"** for a text field or **"0"** for a numerical field, as appropriate. **Do not leave a required field blank.**

Q 9: Who should we contact if we have questions or need help completing the Annual Report?

A: Please email **ECDSGrants@novascotia.ca** for assistance.