WELCOME

Department of Education & Early Childhood Development

Early Learning and Child Care 2025-26 Annual Report Information Session

September 16, 2026

NOVA SCOTIA

Acknowledgements

We'd like to begin with respect, gratitude and our shared responsibilities

Land acknowledgement

We would like to begin by recognizing that the land upon which we work, live, and gather is the traditional territory and ancestral homeland of the Mi'kmaq Nation. Our relationship is based on a series of sacred and historic Peace and Friendship Treaties. We pay our respect to the Mi'kmaw People, and recognize in Nova Scotia, we are All Treaty People.



African Nova Scotian acknowledgement

We acknowledge the existence of people of African descent in Nova Scotia for over 400 years. May we honour and offer gratitude to the ancestors who came before us to this land and their commitment to not let this history be lost.



How today's call will work

Simple ways to participate and access the information

1 MIC & CAMERA

Attendee mode. Camera and microphone are off by default.



2 QUESTIONS

Use the Q&A feature at any time. Keep questions relevant to today's topics.



3 CAPTIONS

Turn on live captions from your own meeting controls.



4 RECORDING

This call is being recorded/transcribed.



5 PRIVACY

Do not share personal, confidential or centre-specific information.



6 TECH SUPPORT

If connection issues occur, exit and rejoin. Use Q&A for other support.



Slide Deck will be posted on our website after the call.

Today’s call

60 minutes, including 15 for your questions

WELCOME/ INTRODUCTIONS 5 min	WHAT’S CHANGING, WALKTHROUGH, GUIDANCE, RESOURCES 40 min	Q&A 15 min

AGENDA

1. Introductions
2. What’s changed this year
3. Annual report template walkthrough
4. Guidance for multi-site operators
5. Resources and support

Introductions

Meet the ELCC Grants Team

Rohini Mangla

Director, Service Provider Funding & Affordability Supports

Meagan Harris

Manager, Affordability Supports

Jennifer Imhonlele

Manager, Service Provider Funding

TBD

Manager, Provider Funding Agreements & Accountability

What's Changed This Year and Why?

1 One report per centre

- ✓Provides a clearer picture of the financial position of each centre
- ✓Supports accountability and transparency for public funding
- ✓Informs funding policies by showing centre-level costs, revenues, and needs
- ✓Supports a sustainable early learning and child care sector

2 Use the provided template

- ✓Ensures consistent reporting across the sector
- ✓Improves data quality and comparability
- ✓Reduces follow-up questions and requests for clarification
- ✓Streamlines the review and analysis process
- ✓Practical for operators at any level of financial expertise

3 How to submit

- ✓ Submit completed Annual Reports in **Excel format** only
- ✓ Email completed reports to ECDSGrants@novascotia.ca
- ✓ Use the following file name and email subject line: 2025-26 Annual Report - [Centre Name]
- ✓ Reports are due **Nov 30, 2026.**

Annual Report Structure

The EXCEL workbook contains 10 tabs: 8 to complete and 2 with instructions to guide you. Please complete them in the order shown below:

1. Centre Profile
2. PSF
3. ISG
4. IQCG
5. Statement of Operations (Income Statement)
6. Statement of Financial Position (Balance Sheet) – Optional
7. Board of Directors & Declaration
8. Notes — Optional

Walkthrough: Centre Profile

What's New

- The Centre Profile has a few additional questions this year. Please answer all questions.

Completing the Centre Profile

- **Centre ID**: the 4-digit number you use to login to QIG online reporting system.
- **Legal licensee and Centre Name**: must match the Registry of Joint Stocks exactly.
- **Square footage**: the total indoor child care centre space, excluding outdoor play areas. Check your lease, building plans or property tax records.
- **School-age capacity**: the number of school-age children who attend your centre.
- **Contact information**: the person putting the report together, so we can reach them with any questions.
- If a field does not apply to your centre, enter N/A or 0.

Workaround for "Validation" errors

- Enter the information in the matching cell in Column D instead.

Walkthrough: PSF/ ISG/ IQCG

Which tabs to complete

- Not every centre receives all three grants — complete only the tabs that apply to you and leave the others blank.

What to enter

- Enter the full amount received at the top of the tab, then provide the details below.
- For ISG and IQCG, use the amount on the last **Notification of Eligibility letter i**ssued for 2025-26.
- Amounts reported here will autopopulate in corresponding cells on Revenue section of Statement of Operations tab.

Why we collect this information

- PSF, ISG and IQCG can only be used for the purposes each grant is intended for.
- Reporting each grant on its own tab shows us a clear breakdown that the funding was used as intended.

Walkthrough: Reporting MERCs/On-Costs

As per QIG, MERCs/On-costs include employer-paid costs related to :

- ✓ Canada Pension Plan (CPP)
- ✓ Employment Insurance (EI)
- ✓ WCB premiums (where applicable)
- ✓ Statutory holiday pay
- ✓ Vacation pay
- ✓ Other paid leaves

- Exclude Pension & Health Benefits contributions

Important Note:

- MERCs/On-Costs may vary between employers based on payroll practices and benefit structures.
- Report your centre's **actual employer-paid costs.**
- **Use your payroll reports, payroll provider records to identify these amounts.**
- If uncertain, please consult your payroll provider, bookkeeper, or accountant.

If vacation and statutory holiday pay is already included in salaries: Report only CPP, EI and WCB as MERCs so nothing is counted twice — and explain this in the Comments/Notes column.

Sample note: *"Vacation and statutory holiday pay are included in total salaries. MERCs reported here are employer contributions for CPP, EI and WCB premiums only."*

Walkthrough: Statement of Operations

Reporting revenue from Provincial Grants | Reporting period: your centre's own 2025-26 fiscal year

Quality Investment Grant (QIG)

QIG online reporting system totals, plus any advances and adjustments

Operational Support Fund (OSF) / Payroll Advances

Funding notification email

Discretionary / 1-time Grant

Bank statements

Start-up Grant

Your centre's opening letter

Subsidy

Monthly payment confirmations for 2025-26

Pension & Benefits

Bank statements or payment receipt advice from Administrator

Walkthrough: Statement of Operations

How to report each expense

Staffing costs

Total annual wages for all employees working at the centre.

Program & Admin costs

Report according to the definitions provided. Combine costs you don't track separately and explain in the notes.

Rent / Mortgage

Report actual rent or mortgage costs. Note in the comments if there is none, or if other costs are included in rent.

Utilities & Property Taxes

Report actual costs for the centre. Exclude any property tax amounts you are exempt from.

Important Note

Pension & benefits expenses must be fully offset by corresponding revenue.

Guidance: Multi-Site Operators

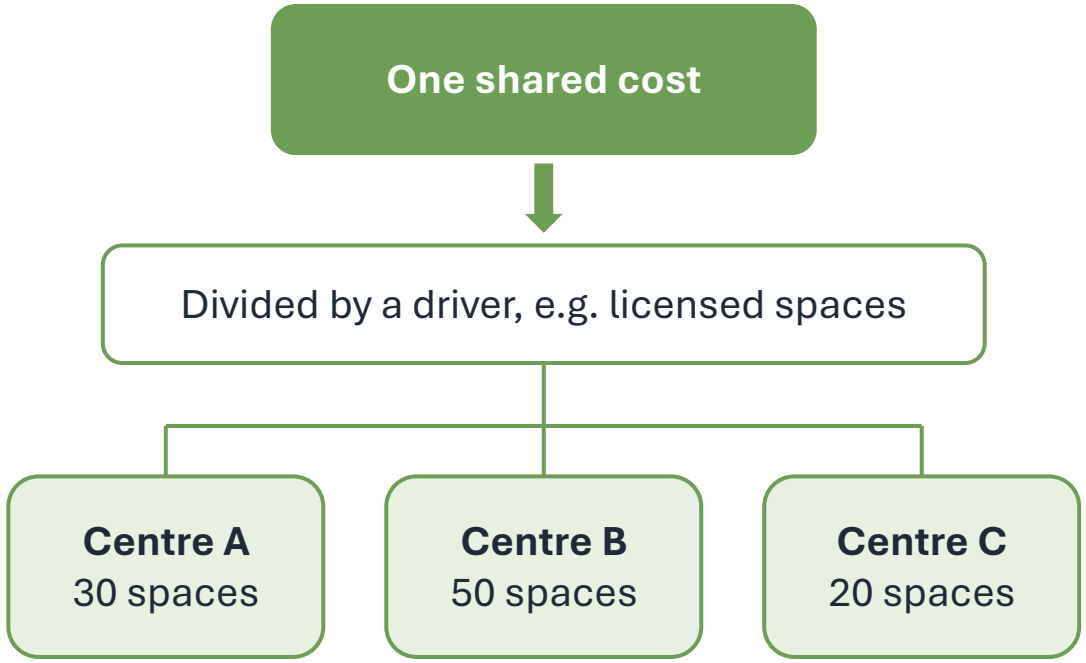
Reasonable estimates are acceptable where centre-level information is not readily available, provided the methodology is **clearly documented** and **applied consistently**.

The goal is a fair picture of each centre — not a change to your audited financial statements.

Choose a basis to split shared costs: such as licensed spaces, enrolment, number of employees etc.

Three rules to follow

- ✓ Use the same driver for the same type of expense for every centre.
- ✓ Report each dollar once — never count the same amount at more than one centre.
- ✓ Write down the method you used in the Comments/Notes column or the Notes tab.

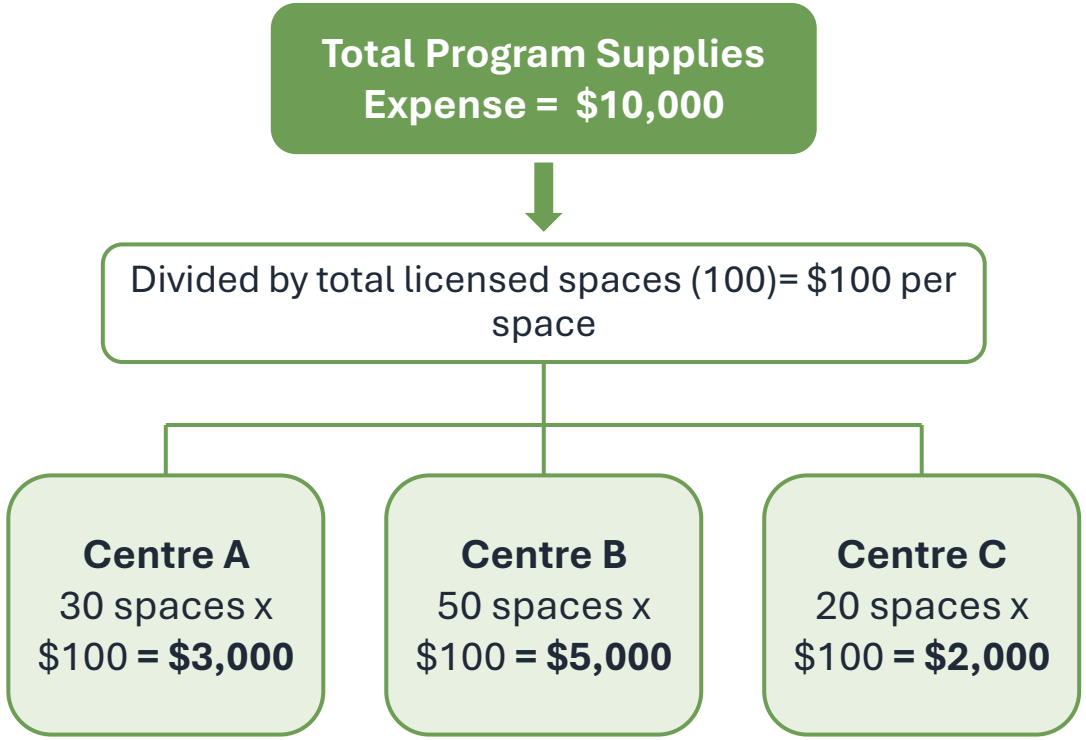


Example: Allocating Shared Costs

Scenario: ABC Early Years Society operates three centres. Program supplies are purchased together for all three centres, at an annual cost of $10,000. Costs are not tracked separately by centre.

Cost Splitting Basis: licensed spaces — Centre A (30), Centre B (50), Centre C (20); 100 spaces in total.

Sample Note: "*Program supplies are purchased centrally for our three centres and are not tracked by site. The $10,000 annual total was allocated by licensed spaces: $10,000 ÷ 100 spaces = $100 per space. This centre's share is 30 spaces x $100 = $3,000.* "



Important Instructions

Completing the report

- ✓ **All tabs are mandatory** except the Statement of Financial Position and Notes tabs.
- ✓ Add a row on the Statement of Operations tab if a **revenue or expense category is missing.**
- ✓ **Add notes** in Statement of Operations or Notes Tab to provide explanations — providing context about your centre means fewer follow-up questions.

Before you submit

- Check that the profile details and the financial information are for the same centre.
- Make sure the **Declaration by Applicant is signed**.
- Incomplete or inaccurate reports will be **returned for revision** and will not be considered received until complete.
- Submission of Annual Report is required under the **Master Funding Agreement**. Failure to submit your Annual Report by the deadline will affect future grant payments.

Resources & Support

Email
ECDSGrants@novascotia.ca

Phone
(902) 456 1594, (902) 266 4030

Meet with us
Email us to request a meeting.

Slide Deck & FAQs
Posted at childcarenovascotia.ca/engagement

Questions and answers

Help us keep the discussion useful, respectful and appropriate for a broad forum

ASK

Use the Q&A feature. Keep questions connected to today's topics.

PROTECT

Do not include personal, confidential or centre-specific details.

EXPECT

Similar questions may be grouped. Some answers may follow in an FAQ.

FOLLOW UP

Individual or technical questions may be redirected to the right channel.

Be kind • Be professional • Be respectful of different experiences and perspectives