



# 2025 Funding Reconciliation

Standardized Financial Reports (SFRs), Annual Attestation and Survey  
Information Session

Monday, March 2, 2026

# Land Acknowledgement

*We acknowledge the land we are meeting on is the traditional territory of many nations, including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee and the Wendat peoples and is now home to many diverse First Nations, Inuit, and Métis peoples. We also acknowledge that Toronto is covered by Treaty 13 with the Mississaugas of the Credit.*

# African Ancestral Acknowledgement

*Though I am not a person of African descent, I am committed to continually acting in support of and in solidarity with Black communities seeking freedom and reparative justice in light of the history and ongoing legacy of slavery that continues to impact Black communities in Canada. As part of this commitment, I would also like to acknowledge that not all people came to these lands as migrants and settlers. Specifically, I wish to acknowledge those of us who came here involuntarily, particularly those brought to these lands as a result of the Trans-Atlantic Slave Trade and Slavery. In support of the City of Toronto's ongoing efforts to confront anti-Black racism, I pay tribute to those ancestors of African origin and descent.*



**Before we dive in to funding reconciliation,  
how our entire business cycle has  
changed**

# Before CWELCC - Fee Subsidy Driven Business Cycle

## Funding outflow

Budget Process /  
Budget App

## Funding inflow

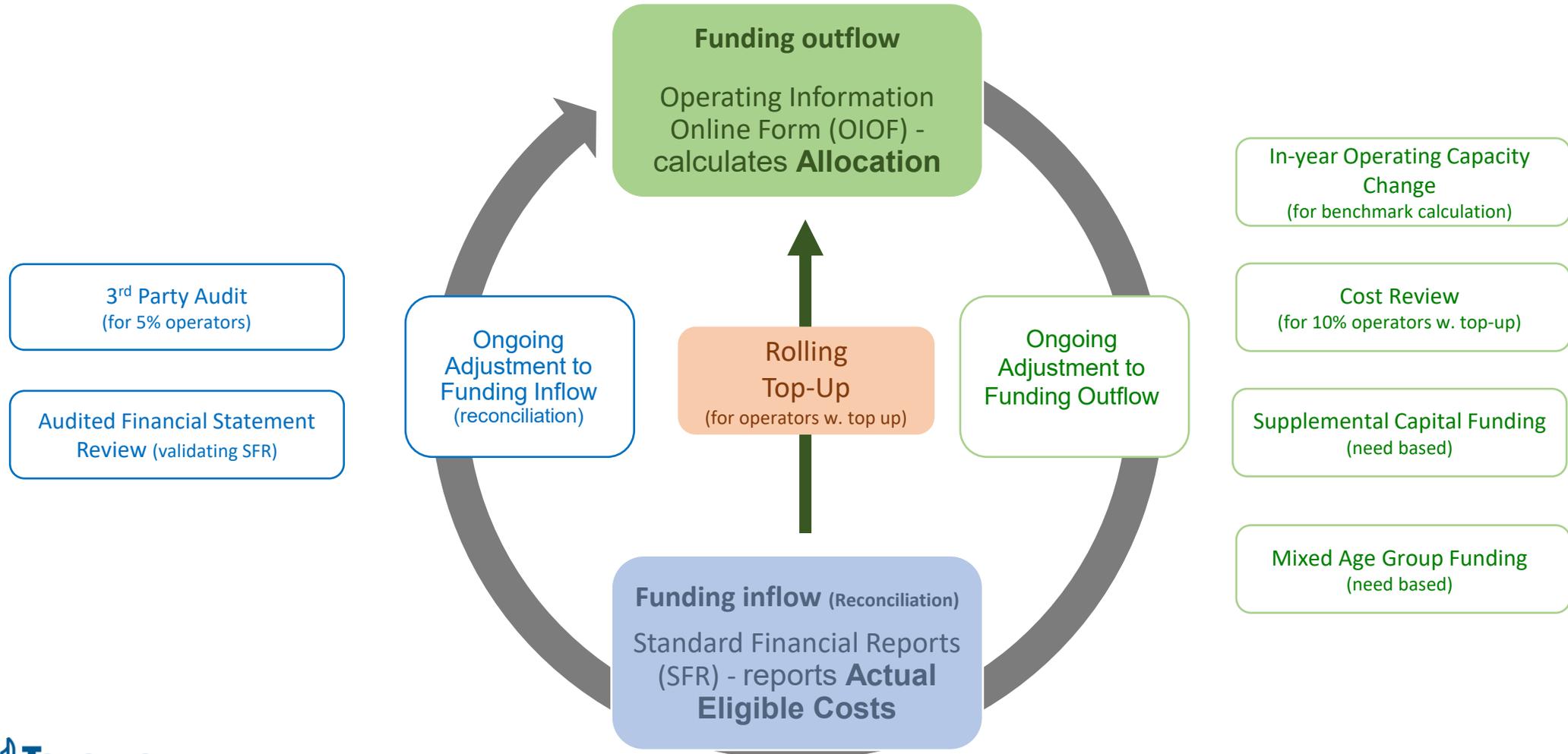
(reconciliation)

Audited Financial  
Statements Review

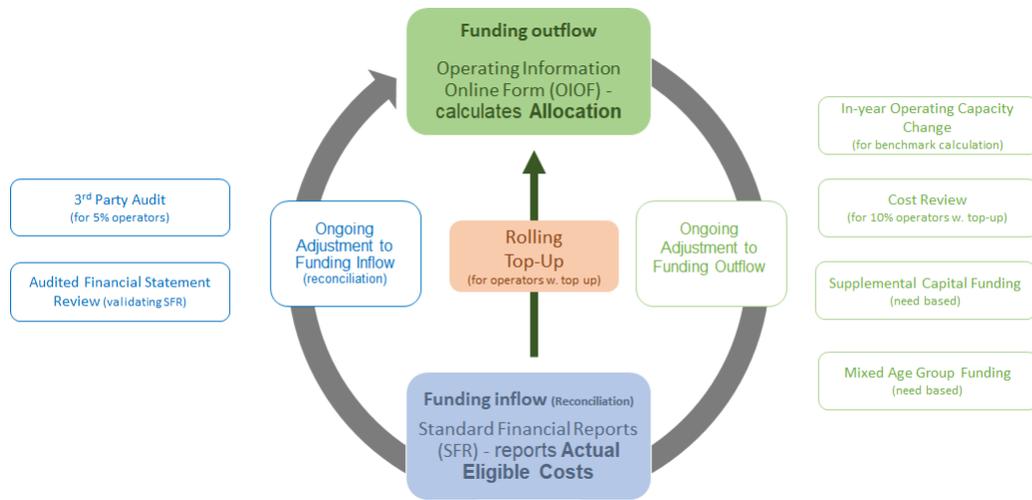
- Mature, well known
- Line-by-line review for both budget submission and audit
- Front end and back end are not automatically linked - Funding inflow (reconciliation) does not directly impact next year's Funding outflow automatically
- No in-year adjustments (few but not really)

*Note: there are other smaller business cycles related to PWE, GOF, etc.*

# After CWELCC (starting 2025) - Cost-based Funding Driven Business Cycle



# After CWELCC (starting 2025) - Cost Based Funding Driven Business Cycle



1. Front End and Back End now connected automatically
2. Multiple streams to create in-year adjustments, on both funding allocation and reconciliation
3. Each piece is interconnected. (For example: Cost Review might inform Supplementary Capital Funding. Audit review will inform Cost Review and SFR. SFR will inform all.)



**Historical practices (pre-CWELCC)  
vs.  
Risk based philosophy (CWELCC)**



# Agenda

1. Overview of CWELCC Funding and Reconciliation
2. 2025 Funding Reconciliation Timeline
3. TCS 2025 Funding Reconciliation Guidelines
4. Overview of Standardized Financial Reports (SFRs), Annual Attestation and Survey
5. SFRs and Survey FAQs
6. Q&A Session

# Have Questions?



- You may type your questions in the Q&A panel at any time during the webinar.
- Please include the name of your agency and center(s) when you ask the questions.
- TCS will be responding to questions at the end of presentation
- Please direct centre-specific questions to your District Consultant

# Overview of CWELCC Funding and Reconciliation

## Phase 1: Funding Allocation *(How much funding TCS provides)*

**Operator Information Online Form (OIOF)**  
When: November (Annually)  
Tools: TCS Operator Portal

**OIOF Update Form (formerly OCR)**  
When: Ongoing (as changes occur)  
Tools: Manual submission

**Supporting Document**  
TCS Funding Requirements Guidelines

## Phase 2: Funding Reconciliation *(How much funding TCS recovers)*

**Standardized Financial Reports (SFRs), Annual Attestation and Survey**  
When: April (Annually)  
Tools: TCS Operator Portal (SFRs)  
Medallia (SFRs Survey)

**Audited Financial Statements**  
When: 4 Months after fiscal year end, or  
4 Months after guideline release  
Tools: TCS Operator Portal (upload)

**Supporting Document**  
TCS Funding Reconciliation Guidelines  
SFR Provincial Guideline

# 2025 Funding Reconciliation Timelines

SFRs and Online Survey submission timelines apply:

Requirement	Date
2025 SFRs and Online Survey Launch	February 17, 2026
Due Date for SFRs and Online Survey	April 19, 2026
TCS Submit the SFRs data to province	May 29, 2026
TCS confirms 2025 Funding recovery	Q3 2026

# TCS 2025 Funding Reconciliation Guideline

- The **2025 TCS Funding Reconciliation Guideline** is now available on the [Contract & Financial Information](#) webpage, under the ‘Audit Requirements’ section



## Contract & Financial Information

Early Learning & Child Care partners can find Contract & Finance M please contact a Children’s Services staff as listed in the [A-Z list of](#)

### Audit Requirements

- [2022 Audit Guidelines](#) PDF
- [2023 Audit Guidelines](#) PDF
- [2024 Audit Guidelines](#) PDF
- [2025 Funding Reconciliation Guidelines](#) PDF

### Business Cycle

# TCS 2025 Funding Reconciliation Guideline: What's **New**?

- Title
- Addition of Standardized Financial Reports (SFRs) ([Section 2](#))
- Prescribed Used of Funding and ineligible expenses ([Section 2.4](#))
- Eligible and Ineligible Children in Eligible and Ineligible programs ([Section 2.5](#))
- Related Party Disclosure Requirements ([Section 2.6](#))
- Updated CWELCC Disclosure Notes ([Appendix III](#))
- Fees subsidy and PWE recovery calculation ([Appendix I and II](#))

# **New:** Addition of Standardized Financial Reports (SFRs)

- New requirement under Provincial CWELCC cost-based funding guidelines.
- The Ministry requires TCS to collect SFRS and Annual attestation from all agencies receiving CWELCC funding in 2025
- **Section 2.1 to 2.3** explain:
  - What SFRs are
  - Who must prepare and submit them
  - How SFRs are used in funding reconciliation

# **New:** Prescribed Use of Funding and ineligible costs (Section 2.4)

- Eligible costs for eligible children (aged 0-5) must be:

<b>Attributable</b>	Directly related to the provision of child care included in the base fee
<b>Appropriate</b>	Suitable and necessary for the provision of child care
<b>Reasonable</b>	Acceptable in quality and value

- Purpose:
  - Ensures consistent interpretation of eligible costs
  - Strengthens accountability for City funding

# New: Prescribed Use of Funding and ineligible costs (Section 2.4)

Category	Description	Examples
<b>Unattributable expenses</b>	Expenses not attributable to providing child care or not covered by base fees	Personal vehicle expenses; Expenses related to services for ineligible children (e.g., SA child)
<b>Inappropriate expenses</b>	Costs that are unnecessary or not reasonably expected in a child care business	Owner performance bonuses; Costs funded or reimbursed by another public or external source
<b>Unreasonable expenses</b>	Costs exceeding what a reasonable operator would incur in a comparable child care business	Related-party transactions above fair market value
<b>Other exclusions</b>	Expenses explicitly excluded from eligibility	Major repairs or capital purchases; Duplicate claims across funding sources; Penalties, fines, forfeitures etc; Income taxes

# **New:** Eligible and Ineligible Children in Eligible and Ineligible programs (Section 2.5)

## **CWELCC-Eligible Children in School-Age Spaces**

- TCS funds the difference between the \$22 parent fee and the operator's regular school-age fee.
- Revenue and expenses for these children are outside the cost-based funding model.
- Do not include related expenses as eligible expenses in SFRs

## **CWELCC-Ineligible Children in Preschool or Kindergarten**

- Expenses related to ineligible children are not eligible and must not be included in SFRs.

# **New:** Addition of Related Party Disclosure Requirements (section 2.6)

Under Canadian GAAP for private enterprises, disclosure of related-party transactions is already required. This requirement is being **re-emphasized in our guideline.**

## Purpose:

- Agencies with related-party transactions **must** disclose them in the audited financial statements, even if **no amounts** have been recognized.
- To help identify transactions that may inappropriately transfer funding
- Enables TCS to assess whether amounts are **attributable, reasonable, and appropriate.**

# New: Updated CWELCC Disclosure Notes

## 2024 Guideline (Appendix IV)

Description	*Affordability (Revenue replacement)	Workforce	Implementation Grant / Cost Escalation
Deferred from previous year <sup>(A)</sup>			
Received in this fiscal year <sup>(B)</sup>			X
Used in this fiscal year according to guidelines <sup>(C)</sup>			X
Vacancy Variable Costs / Recovery <sup>(D)</sup>			X
Deferred to future years (E = A + B - C - D)			X

## 2025 Guideline (Appendix III)

Actual Program Costs	Eligible costs (Centre #1)	Eligible costs (Centre #2)	Eligible costs (Total)
Program Staff <sup>(A)</sup>			
Supervisors <sup>(B)</sup>			
Accommodations <sup>(C)</sup>			
Operations <sup>(D)</sup>			
Total sum of all eligible costs incurred for the eligible centres, BEFORE one-time, unexpected costs (E = A + B + C + D)			
Actual Cost Covered as per Approved One-Time, Unexpected Cost <sup>(F)</sup>			
Total sum of all eligible costs incurred for the eligible centres, AFTER one-time, unexpected costs (E - F)			

# Fees subsidy and PWE recovery

- Effective 2025, fee subsidy and PWE recovery will apply to School Age children only
- Fee subsidy and PWE for ITPK children are now covered under CWELCC. Any recovery related to ITPK children will be addressed through the CWELCC recovery process
- A clarifying sentence has been added to **Appendices I and II** of the **Funding Reconciliation Guideline** to communicate this change to agencies



# SFRs and Survey

# New: Standardized Financial Reports (SFRs) and Annual Attestation

## What is new

- SFRs are a new provincial reporting process introduced in 2025
- This is the **first-year** agencies are required to complete SFRs
- The Province provides the standard template and guideline, which TCS uses and interprets to develop the online SFR submission template for collecting data required for provincial reporting.

## What's different from previous years

- Agencies must now reference two guidelines when completing SFRs:
  1. Provincial Guideline: *Standardized Financial Report and Cost Reviews Requirements*
  2. Toronto Children's Services (TCS) 2025 Funding Reconciliation Guideline
- Historically, agencies only needed to follow the TCS guideline for reporting purposes

# New: Standardized Financial Reports (SFRs) and Annual Attestation

## Important to know

- TCS does not re-create the provincial guideline, so operators are expected to reference and follow the provincial guideline

Ontario Child Care and Early Years  
Funding Guidelines

for Consolidated Municipal Service Managers and  
District Social Services Administration Boards

**Standardized Financial Report  
and Cost Reviews  
Requirements**

November 2025



## The provincial guideline includes:

- Explanations of each SFR reporting box, terminology and reporting instructions
- Page 6-10 for Group Center; Page 11 – 15 for HCC

Financial information (applies to eligible centres only)

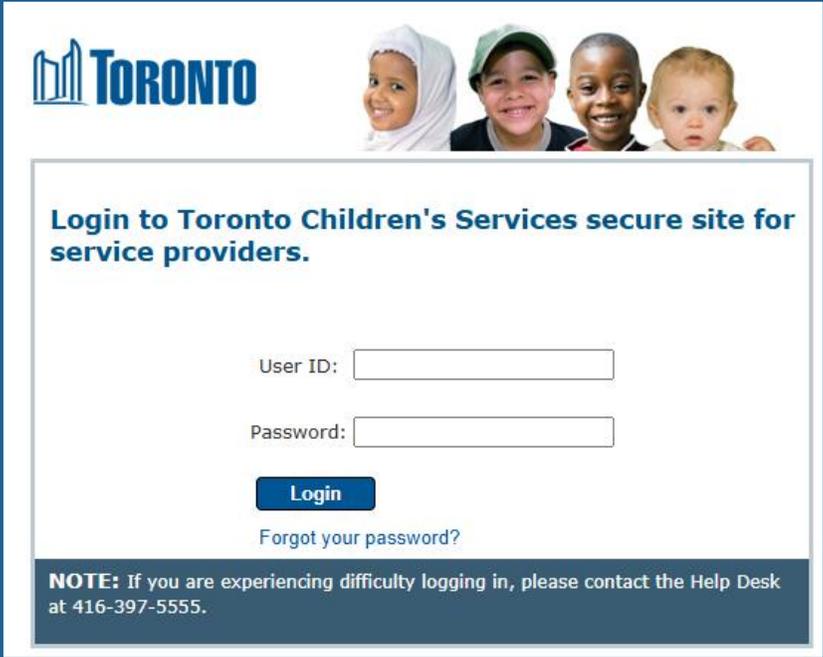
Description	Mapping to Data Dictionary
<i>Licensee must provide the base fee revenue related to eligible children earned by the centre during the reporting year</i>	
Actual Base Fee Revenue from Parents	1FIN
Actual Base Fee Revenue from Fee Subsidies	2FIN
<i>Licensees must enter the total eligible costs for the reporting year for the centre</i>	
<i>Program Staffing Costs</i>	
Actual Program Staffing, Wages by Employer <i>Cost of wages for program staff, excluding Wage Enhancement Grant (WEG) and CWELCC Workforce Compensation amounts (Annual Wage Increase and top-up to Wage Floor) and lump sums such as performance bonuses and retroactive wages related to periods outside of the reporting year</i>	3FIN
Actual Program Staffing, WEG and Workforce Compensation <i>Cost of wages for program staff for WEG plus CWELCC Workforce Compensation amounts (Annual Wage Increase and top-up to Wage Floor)</i>	4FIN
Actual Program Staffing, Employee Statutory Obligations <i>Cost of statutory obligations entitlements in respect of program staff. Statutory obligations refer to Canada Pension Plan (CPP), Employment Insurance (EI), Workplace Safety and Insurance Board (WSIB) and Employer Health Tax (EHT)</i>	5FIN

# What is the Standardized Financial Reports (SFRs) and Annual Attestation?

- An online tool that allows child care centres to submit location-specific financial data to TCS, which is then used for 2025 Funding Reconciliation
- Available through “Online Services for Operators”

## Key Dates:

- Launch: February 17, 2026
- Deadline: April 19, 2026 (*Not April 15*)



The screenshot shows the login interface for the Toronto Children's Services secure site. At the top left is the Toronto logo, and at the top right is a photo of four diverse children. The main heading reads "Login to Toronto Children's Services secure site for service providers." Below this are two input fields: "User ID:" and "Password:". A blue "Login" button is positioned below the password field. A link "Forgot your password?" is located below the login button. At the bottom, a dark blue banner contains a note: "NOTE: If you are experiencing difficulty logging in, please contact the Help Desk at 416-397-5555."

# SFRs: Accessing Form & Resources

- Online Services -> Financial application
  - Standardized Financial Report and Annual Attestation under **Quick Links**
  - Updated User Guide and Training Video available under **Tips, Tricks & Help**

Welcome to the Financial Application

Information for Financial Application Users

The Financial application allows early learning & child care operators to complete activities related to financial requirements and reporting with the City of Toronto.

**February 3, 2026 - Standardized Financial Report and Annual Attestation 2025**

Child care service providers with a Service Agreement for the Canada-Wide Early Learning & Child Care program are required to complete the Standardized Financial Report (SFR) and Annual Attestation, which will collect location-based operating and financial information for 2025.

**The Child Care Centre SFR and Annual Attestation will be accessible in the "Quick Links" section of this page once it opens on February 17, 2026.**

**Submission deadline:** April 15, 2026

Please see the eblast message sent on February 2, 2026, for SFR & Annual Attestation template and other resources.

The operator user guide and training video will be available in the "Tips, Tricks & Help" section of this page as of February 17, 2026.

**February 3, 2026 - Wage Enhancement & Home Child Care Enhancement Grant Reconciliation 2025**

Child Care Centres & Home Child Care Agencies that received 2025 WEG/HCCG funding are required to complete and submit a 2025 Reconciliation as per the "2025 Wage Enhancement Grant (WEG), Home Child Care Enhancement Grant (HCCG) and Workforce Compensation Requirements" guidelines.

**Online Group Centre Reconciliation opens:** February 17, 2026

**HCC Agencies Reconciliation emailed:** February 17, 2026

**Submission deadline:** March 13, 2026 (including recovery cheques, as applicable)

Cheques made out to: Treasurer, City of Toronto

Mailed to:  
Agency Funding (WEG), Toronto Children's Services  
Metro Hall, 10th Floor  
55 John Street  
Toronto, ON M5V 3C6

Please see the attachment to the eblast message sent on February 2, 2026, for detailed instructions.

Quick Links

- Canada-Wide Early Learning & Child Care (CWELCC) System - Operator Contract & Financial Information [i†](#)

**CWELCC Forms**

- Operating Information Online Form - Child Care Centre
- Operating Information Online Form - Home Child Care Agency
- Standardized Financial Report and Annual Attestation [i†](#)

**Tips, Tricks & Help**

Refer to the resources provided to assist you in navigating each of the system

**Document Upload**

1. Operator Guide [i†](#)
2. AGM Document Upload Training Video (2:52) [i†](#)
3. Financial Document Upload Training Video (4:25) [i†](#)
4. Insurance Document Upload Training Video (3:04) [i†](#)

**Operating Information Online Form (OIOF) - Child Care Cen**

1. Operator Guide [i†](#)
2. Operator Training Video (EN) (8:22) [i†](#)
3. Vidéo de formation pour fournisseurs de services (FR) (9:22) [i†](#)

**Payment Reports**

1. Operator Guide [i†](#)

**Standardized Financial Report and Annual Attestation**

1. Operator Guide [i†](#)
2. Operator Training Video (6:28) [i†](#)

Quick Links

- Canada-Wide Early Learning & Child Care (CWELCC) System - Operator Information [i†](#)
- Contract & Financial Information [i†](#)

**CWELCC Forms**

- Operating Information Online Form - Child Care Centre
- Operating Information Online Form - Home Child Care Agency
- Standardized Financial Report and Annual Attestation [i†](#)

**Tips, Tricks & Help**

**Standardized Financial Report and Annual Attestation**

1. Operator Guide [i†](#)
2. Operator Training Video (6:28) [i†](#)

# Difference Between SFRs Online Submission and Mock Version

## Mock Version

### Actual Program Costs

Enter the sum of all eligible costs (attributable, appropriate and reasonable) incurred during the calendar year in respect of and net of any cost funded by another public source or reimbursed by another source

#### Program Staff

Actual Program Staffing, Wages by Employer  
 Actual Program Staffing, WEG and Workforce Compensation  
 Actual Program Staffing, Employee Statutory Obligations  
 Actual Program Staffing, Employee Supplementary Benefits  
 Actual Program Staffing, Other Costs  
 Actual Program Staffing, Average Paid Vacation and Sick Days

Eligible Cost	
3FIN	
4FIN	
5FIN	
6FIN	
7FIN	
8FIN	

#### Supervisors

Actual Supervisor, Wages by Employer

9FIN	
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Actual Cost Covered as per Approved One-Time, Unexpected Cost

29FIN	
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= Total sum of all eligible costs incurred for the eligible centre, AFTER one-time, unexpected costs

\$ -

Of the \$.00, how much was specifically spent to support the inclusion of eligible children with special needs?

30FIN	
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## Online Submission

### Actual Program Costs

Enter the sum of all total costs and eligible costs (attributable, appropriate and reasonable) incurred during the calendar year in respect of the eligible centre and net of any cost funded by another public source or reimbursed by another source.

#### Program Staff

Category	Total Cost ⓘ	Eligible Cost ⓘ	Special Needs Resourcing Included in the Eligible Cost ⓘ
Wages by employer	* \$	* \$	\$
WEG and Workforce Compensation	\$	\$	\$
Employee statutory obligations	* \$	* \$	\$
Employee supplementary benefits	\$	\$	\$

# Difference Between SFRs Online Submission and Mock Version

## Mock Version

Based on the provincial SFR form

## Online Submission

Includes additional details to support TCS funding analysis and year-end reconciliation

- Report total costs vs. eligible costs
- Special needs expenses must be broken down by expense type

# Key Clarifications

## 1) Approved one-time, unexpected costs

- Must be \$0 for all agencies
- No one-time expenses were approved by TCS in 2025

## 2) Special needs resourcing expenses

- Do not include expenses funded through Every Child Belongs (ECB)
- Costs already covered by ECB cannot be claimed again under CBFA

# What is the SFRs Survey?

- An online Survey that allows child care centres to submit location-specific financial information to TCS, which is then used for support risk-based review approach for 2025 Funding Reconciliation
- Survey link shared in the Feb 17 Eblast

## Key Dates:

- Launch: February 17, 2026
- Deadline: April 19, 2026



## Standardized Financial Report Survey

All agencies that received 2025 CWELCC funding are required to complete the Standardized Financial Report (SFR) for each eligible child care centre, in accordance with provincial requirements.

This survey supports our analysis of eligible costs submitted through the SFR and must be completed by the **Signing Authority** who completed the SFR and Annual Attestation online application for the child care centre.

The information provided in this survey must correspond to, and be consistent with, the amounts and details reported in the SFR for the same reporting period.

You may pause the survey at any time and return to complete it later. If you have questions about this survey, or would like accessibility supports, accommodation and/or a different format, please contact your Consultant.

Business Information Statement: As stated in the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA), section 2(2.1) and 2(2.2), information collected is considered business identity information. Business identity information could be publicly available and/or disclosed upon request, unless an exception applies. Business related information is not protected under MFIPPA and made public, unless the collected information reveal a trade secret or scientific, technical, commercial, financial, or labour relations information about the organization/business, supplied in confidence implicitly or explicitly, as per MFIPPA, section 10(1). Financial information will not be disclosed.

Start

# SFRs Survey – Important Reminders

## Licensed Child Care Centre Information

The Agency ID and Location ID can be found in Online Services on the local appear at the top of the form next to the location name, in a format such as represents the Location ID.

\* **Agency ID** (enter the Agency's numeric ID only)

\* **Location ID** (enter the Location's numeric ID only)

\* **Location Name** (enter the Location's legal name)

[Pause](#)

- Ensure the Agency ID and Location ID are entered correctly
- Use the name as per child care center name on your license
- Do not submit the survey more than once.

# Who Must Submit SFRs and Survey?

All child care centres that received CWELCC funding in 2025 are required to submit:

- **Standardized Financial Reports (SFRs)**
- **Annual Attestation**
- **SFRs Online Survey**
- **Audited Financial statements**, including CWELCC note disclosure prepared in accordance with Appendix III of funding reconciliation guideline



# SFRs and Survey FAQs

# Service Days – OIOF vs. SFRs

## OIOF – Annualized Service days

The number of days the eligible centre is enrolled in CWELCC and charges a base fee in the year. **Including** statutory holidays.

## SFRs – Actual Service days

The number of days the centre was open and serving children and families in the year. **Excluding** statutory holidays.

### Operating Summary

Enter the annualized planned operations that reflect the licensee's typical costs of providing quality child care. This information will be used to calculate the annualized service days. All cells in a row must be entered for all cells in a row, partially completed rows will result in an error.

Age Group	Licensed Spaces	Operating Spaces	Annualized Service Days ⓘ
INFANT	<input type="text" value="10"/>	<input type="text" value="0"/>	<input type="text" value="261"/>
TODDLER	<input type="text" value="15"/>	<input type="text" value="15"/>	<input type="text" value="261"/>
PRESCHOOL	<input type="text"/>	<input type="text"/>	<input type="text"/>
KINDERGARTEN	<input type="text" value="20"/>	<input type="text" value="20"/>	<input type="text" value="261"/>
PRIMARY/JUNIOR SCHOOL AGE	<input type="text"/>	<input type="text"/>	<input type="text"/>
JUNIOR SCHOOL AGE	<input type="text"/>	<input type="text"/>	<input type="text"/>

### Operational Information

Enter the total number of service days the centre was open during the calendar year.

\* Actual Service Days ⓘ

Enter information about the operational reality for the calendar year.

Age Group	Actual Number of Operating Space-days for the Calendar Year ⓘ	Actual Number of Operating Space-days for the Calendar Year ⓘ
INFANT	<input type="text"/>	<input type="text"/>
TODDLER	<input type="text"/>	<input type="text"/>
PRESCHOOL	<input type="text"/>	<input type="text"/>
KINDERGARTEN	<input type="text"/>	<input type="text"/>

# Operating Space-Days

Licensees must submit Actual Operating/Licensed Space-Days by Age Group.

	Actual Number of <b>Operating</b> space-days for the calendar		Actual Number of <b>Licensed</b> space-days for the calendar year	
Infant	2OP		8OP	
Toddler	3OP		9OP	
Preschool	4OP	3216	10OP	3216
Kindergarten	5OP		11OP	
Family Age Group	6OP		12OP	
School Age	7OP		13OP	
<b>Total</b>		3216		3216

Example: Agencies with Changes in Operating Capacity During the Year

- 8 Preschool operating spaces for 100 service days
- 16 Preschool operating spaces for 151 service days
- PG operating space-days =  $(8 \times 100) + (16 \times 151) = 3,216$

# Cost allocation: eligible vs. ineligible children

\* Indicate the method(s) used to allocate between eligible and ineligible children in 2025.

Percentage based on enrollment

Percentage based on program rooms

Square footage

Staffing ratio

Other

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- Operators are responsible for determining the appropriate allocation methods for expenditures
- Different cost categories may require different allocation methods

Examples:

Staffing → ratios | Rent → square footage |  
Food/program related → enrolment

Key requirements:

- ✓ Reasonable
- ✓ Consistent each year
- ✓ Documented
- Work with your agency's accounting professionals to determine the appropriate approach and ensure the SFR aligns with the audit note disclosures.

# Shared Costs Across Centres

\* Indicate the method(s) used to allocate head office or shared costs between centres in 2025.

- Operating capacity
- Enrollment
- Number of centres
- Number of staff per centre
- Other

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- **Shared costs** may include centralized administrative costs, management fees, and professional fees (e.g., accounting or consulting).
- Operators must determine the appropriate allocation methods for these expenditures.

Key requirements:

- ✓ Reasonable
- ✓ Documented
- ✓ Consistent each year

# Additional Source of Funding

Provide details of all other funding received during 2025.

	Amount (\$)	Were costs funded by this source excluded from the 2025 eligible costs reported?	
		Yes	No
Non-Base Fees	<input type="text"/>	<input type="radio"/>	<input type="radio"/>
Other Government Funding	<input type="text"/>	<input type="radio"/>	<input type="radio"/>
Recoveries from Insurance	<input type="text"/>	<input type="radio"/>	<input type="radio"/>
Donation	<input type="text"/>	<input type="radio"/>	<input type="radio"/>
Other	<input type="text"/>	<input type="radio"/>	<input type="radio"/>

Operators **must disclose** other funding and whether related expenses are included in eligible costs reported in SFRs.

- Does **not apply** to Fee Subsidy and PWE funding for eligible children (aged 0–5), which are funded through CWELCC CBFA.
- Does **apply** to grants from TCS or other municipal/provincial programs, such as *Every Child Belongs* or supplementary capital funding.

# Questions?

## SFRs and Online Survey Timelines Reminder:

Requirement	Date
2025 SFRs and Online Survey Launch	February 17, 2026
Due Date for SFRs and Online Survey	April 19, 2026
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**Thank you**