

2023 ANNUAL REPORT

Submitted on June 27th, 2024

BC Smoke and Carbon Monoxide Alarm Program

Submitted to:

Director, Extended Producer Responsibility Section
BC Ministry of Environment and Climate Change Strategy
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1. Executive Summary

The BC Smoke and Carbon Monoxide (CO) Stewardship Program (“Program”) began on October 1, 2011. The Program is operated by Product Care Association of Canada (“Product Care”) pursuant to the requirements of the *British Columbia Recycling Regulation* (BC Reg 449/2004 as amended) (“Regulation”) under the Province’s *Environmental Management Act*, as well as the BC Smoke and Carbon Monoxide Alarm Stewardship Plan approved by the BC Ministry of Environment and Climate Change Strategy (BCMoECCS) on August 17, 2011 (“Program Plan”).

This annual report provides the information required pursuant to section 8(2) of the Regulation covering the period from January 1 to December 31, 2023.

Products within plan	Residential-use smoke and carbon monoxide (CO) alarms
Program website	www.productcare.org

Program performance details required under s.8(2) of the Regulation are summarized in the chart below.

Recycling Regulation Reference	Topic	Summary
Part 2, Section 8(2)(a)	Public Education Materials and Strategies	<ul style="list-style-type: none"> • Consumer awareness survey conducted in fall 2022 revealed 54% of BC residents were aware that smoke and CO alarms can be recycled in British Columbia. • Website (productcare.org) provides detailed information about the Program for consumers, members and service partners. • Point of sale and point of return materials available for free upon request. • Advertised through digital campaigns, including Google ads (Search, display, discovery, YouTube), Spotify ads, Meta ads (Facebook and Instagram), and targeted blog posts. • Published print ads in 2023 municipal waste and recycling calendars in Mission and Penticton. • Collaborated through RCBC’s Hotline and Recyclepedia and the SABC Recycling Handbook to provide consumer-facing information about the program.

Recycling Regulation Reference	Topic	Summary
		<ul style="list-style-type: none"> • Print advertising in Business in Vancouver’s Property Manager’s Sourcebook and the Business Examiner’s Vancouver Island Construction issue (Nov) and Victoria Digital Magazine (December) to promote large volume pick-up service. • LinkedIn Ads and Google Video to promote large volumes pick-up services. • Participation in two industry events: Fraser Valley Commercial Building Awards Program (Oct 2023) and Victoria Commercial Building Awards Program (Nov 2023)
Part 2, Section 8(2)(b)	Collection System and Facilities	<ul style="list-style-type: none"> • At the end of 2023 the collection system included 252 contracted collection sites, including 78 return-to-retail locations, 58 local government facilities, 2 First Nations facilities, 3 fire departments and 111 private recycling depots. • Thirty-one (31) collection sites were added in 2023 and four (4) were removed. • Thirteen (13) collection events.
Part 2, Section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	<ul style="list-style-type: none"> • Smoke and CO alarm manufacturers are actively pursuing sustainability measures by using recyclable materials, reducing material use, and exploring eco-friendly options. • Ongoing research and development is being conducted to enhance the recyclability of product and component materials and reduce the use of radioactive materials like Americium. • Industry is also focusing on reusability, and have incorporated replaceable sensor modules into some models, to reduce waste and resources required for manufacturing. • New packaging made from recyclable materials is being used to eliminate plastic packaging.

Recycling Regulation Reference	Topic	Summary
		<ul style="list-style-type: none"> Industry is working towards using renewable power sources to eliminate the need for batteries and reduce waste.
Part 2, Section 8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	<ul style="list-style-type: none"> The plastic and metal components (copper, aluminum, ferrous, etc.) are separated and recycled. For alarms with radioactive components, the radioactive component (Am-241 foil) is shipped for final disposal at a licensed radioactive waste facility.
Part 2, Section 8(2)(e)	Product Sold and Collected and Recovery Rate	<ul style="list-style-type: none"> As per the approved Program Plan, due to the limited number of manufacturers in the sector, aggregated sales data is not made publicly available to protect confidential market share information. Between January 1 and December 31, 2023, the Program collected approximately 112,124 units.
Part 2, Section 8(2)(e.1)		<ul style="list-style-type: none"> <u>Appendix C</u> lists units collected by Regional District.
Part 2, Section 8(2)(f)	Summary of Deposits, Refunds, Revenues and Expenses	<ul style="list-style-type: none"> See <u>Appendix D</u> for the Program's Independent Financial 2023 Audit report.

The Program Plan sets out key performance metrics for the Program up to 2016. The table below summarizes the Program's performance in 2023 and outlines strategies for future improvement, using the 2016 targets, as the new program plan is still awaiting approval.

2023 Key Program Metrics	
Part 2 section 8(2)(g)	
2023 Performance	Strategies for Improvement
Approximately 112,124 units were collected	N/A
Based on an accessibility study conducted in 2019 by an independent third party, 99.6% of the population had access to a collection site according to SABC's Accessibility Standard. Since December 31, 2019, fifty-six (56) sites were added to the alarms collection network and twelve (12) were removed. Two gap communities were created as a result of the twelve closures (Creston and Quesnel). The combined population of these two communities is approximately 0.33 % of the total provincial population. This change does not affect results from the 2019 study.	The Program continues to actively recruit in communities where gaps exist. In the interim, the Program will seek to provide service through collection events.
As of 2022, 54% of British Columbians are aware that they can recycle or safely dispose of smoke and carbon monoxide alarms in the province, exceeding the awareness target of 45%. Next consumer awareness survey is scheduled for 2024.	NA
As part of SABC, the Program continued to work with other stewardship organizations to conduct outreach with stakeholders. In addition, the Program engaged RCBC for hotline and Recyclepedia services. The program continued to work with the First Nations Emergency Services Society (FNESS) Installation Program to capture used alarms removed from First Nations communities.	The Program will continue to reach out to other organizations and stewardship programs, identifying synergies and ways of working together.

2. Program Outline

The BC Smoke and Carbon Monoxide (CO) Alarm Stewardship Program (“Program”) began on October 1, 2011. The Program is operated by Product Care Association of Canada (Product Care) pursuant to the requirements of the *British Columbia Recycling Regulation* (BC Reg 449/2004 as amended) (“Regulation”) under the Province’s *Environmental Management Act*, as well as the BC Smoke and Carbon Monoxide Alarm Stewardship Plan, approved by the BC Ministry of Environment and Climate Change Strategy (BCMoECCS) on August 17, 2011 (“Program Plan”).

Product Care is a federally incorporated, not-for-profit product stewardship association formed in response to extended producer responsibility regulations and is governed by a multi-sector industry board of directors, which includes representation from members with a commercial presence in British Columbia.

Amendments to the Program Plan were submitted to the BCMoECCS in August of 2021 and are currently under review. This annual report provides information required pursuant to section 8(2) of the Regulation covering the period from January 1 to December 31, 2023.

Program members include manufacturers, brand owners, distributors, first importers and retailers. A current list of Program members is available on Product Care’s website.

Products that are managed through the Program include:

- Smoke alarms designed for residential use as defined by the CAN/ULC-S531 standard.¹
- Carbon monoxide (CO) alarms designed for residential use, as defined by the CAN/CSA 6.19 standard.

By the end of 2023, the Program had developed a collection network of 252 permanent year-round contracted collection sites. The Program does not directly own or manage collection sites, but rather contracts with all collection locations. Collection sites include fire safety organizations, fire halls, private bottle depots, not-for-profit recycling organizations, retailers, and local government and First Nations facilities. Approximately 112,124 alarm units were collected by the Program in 2023.

The Program’s website is a consumer-facing portal where the public can obtain information about the Program, including what products are accepted in the Program, where to find the nearest collection site, promotional materials, and membership information. Further details on education and outreach efforts

¹ Underwriters Laboratory of Canada (ULC) Standards develops and publishes standards and specifications for specific product types, including those having a bearing on fire safety. Fire alarms installed in dwelling units must conform to the CAN/ULC-S531-02 standard.

are outlined in [Section 3](#) of this report.

3. Public Education Materials and Strategies

Product Care educational and promotional strategies generated more than 14.5 million impressions. The following section provides details regarding the Program's communication and public education activities in 2023.

3.1 Consumer Awareness

According to a survey conducted by the Stewardship Agencies of BC (SABC) in fall 2022, 54% of British Columbians are aware that they can recycle or safely dispose of smoke and carbon monoxide alarms in the province, exceeding the awareness target of 45%. The consumer awareness survey was conducted by an independent survey company in September 2022 using online surveying techniques. Respondents were asked if they were aware that smoke and carbon monoxide alarms can be recycled or safely disposed of in BC when they are no longer wanted. The next awareness survey will be conducted in fall 2024.

3.2 Communication and Education

The following tactics were employed in 2023 to educate the public about proper disposal options for smoke and CO alarms in BC:

- **Point of Sale (PoS)** – Free brochures, rack cards, posters and wallet reminders were made available to retailers to educate consumers at PoS.
- **Hotline** – The Program operated a toll-free hotline, as well as participated in the Recycling Council of British Columbia (RCBC) hotline and website/app service, which all answer consumer inquiries about product recycling. Combined, these services received a total of 452 consumer inquiries in 2023.
- **Website** – The Program continues to operate a permanent website where consumers can find Program information year-round, which offers information about proper disposal, where to find collection sites, hours of operation, safety information, accepted and not accepted products, and so forth.
- **TV** – October to November, 10-second and 15-second animated TV ads ran on Corus, CBC, Bell and BC1, generating approximately 9.8 million impressions.
- **Municipal Calendars** – The Program advertised in recycling calendars in Mission and Penticton with a total circulation of 32,000 calendars.

Digital ad campaigns:

All digital campaigns were set to reach the entire province. Together they achieved a total of more than 4.3 million impressions and more than 36,604 clicks to visit the program section on Product Care’s website all year long.

Table 1: Digital ad Campaigns

Campaign Type	Description	Duration	Impressions	Video Views	Clicks
Google Search	Text ads shown on Google & other search engines when users actively look for information about recycling accepted products.	Jan-Dec	1,429	-	106
Meta ads	Responsive ads displayed across Facebook and Instagram and Meta partners.	Oct-Nov	348,334	113,424	6,101
Google Display	Responsive ads displayed across the Google display network (including YouTube, Gmail and thousands of websites and apps like the Weather network).	Oct-Nov	1,405,268	-	16,428
Google Performance Max	A mix of Search, Display, Discovery and Video Ads optimized to reach the people most likely to make a conversion (find a recycling location).	Apr-Sep	1,721,167	8,933	12,740
Google Video	Video ads displayed across YouTube and Google's video partners.	Oct-Nov	367,115	92,934	1,252

MediaIQ Display Retargeting ²	Banner ads on the MediaIQ display network to retarget users.	Oct-Nov	89,000		215
MediaIQ Connected TV	15-second video ads framed with branded banners placed on digital TV.	Oct-Nov	405,709	390,189	-
Spotify Ads	30-second audio spots raising awareness during Fire Prevention Week, CO Awareness Week and the end of the year.	Oct-Dec	246,840		81
LinkedIn	Video ads displayed across LinkedIn.	Oct-Nov	29,2023	17,614	146
Total			4,614,065	623,094	37,069

Blog Posts:

In November, during CO awareness week, a blog post was created to educate about the difference between smoke and CO alarms, and how to properly and responsibly dispose of them once they expire.

See blog post here: [What’s the difference between a smoke detector and a carbon monoxide detector?](https://www.productcare.org/about/blog/learn-which-alarm-best-fits-your-home/)
<https://www.productcare.org/about/blog/learn-which-alarm-best-fits-your-home/>

² Media IQ is a provider of programmatic ads, like Google display and video ads display campaigns but with a different inventory.

Table 2: Publications

Publication	Edition	Copies/Impressions
Business in Vancouver	Property Manager's Sourcebook (2023)	8,000
Business Examiner	Vancouver Island Construction Issue (Nov 2023)	13,330
Business Examiner	Business Examiner Victoria Digital Magazine (Dec 2023)	12,040

Table 3: Awareness Events:

Organizer	Event
Business Examiner	Fraser Valley Commercial Building Awards Program (Oct 2023)
Business Examiner	Victoria Commercial Building Awards Program (Nov 2023)

4. Collection System and Facilities

The Program works with existing collection sites across BC where end users can return their smoke and CO alarms. There is no charge for consumers to drop off these products. Product Care does not directly own or manage any collection sites, but rather contracts with all collection sites. At the end of 2023, the collection system was comprised of 252 contracted advertised collection sites, including seventy-eight (78) return-to-retail locations, fifty-eight (58) local government facilities, two (2) First Nation sites, three (3) fire departments and one hundred and eleven (111) private recycling depots. Thirty-one (31) collection sites were added and four (4) were removed during 2023. Table 4 below provides a breakdown of the different types of collection sites reported in 2023. [Appendix B](#) provides a complete list of contracted collection sites as of December 31, 2023. [Appendix C](#) lists the number of collection sites in each regional district.

Table 4: Collection Site by Type (2023)

Collection Site Type	2023
Retailers	78
Local government	58
First Nations	2
Recycling depots	111
Fire departments	3
Total	252

4.1 Accessibility

An accessibility study of the Program's collection network was completed by an independent third-party consultant in 2019 which found that 99.6% of British Columbians had access to a permanent collection site based on the Accessibility Standard established by the Stewardship Agencies of BC (SABC). This Standard defines minimum accessibility levels as a 30-minute drive or less to a collection point in urban centres with a population greater than 4,000, and a 45-minute drive or less for those living in rural communities greater than 4,000 people. Since December 31, 2019, fifty-six (56) sites were added to the alarms collection network and twelve (12) were removed. Of the twelve closures, two gap communities were created, Creston and Quesnel. Taking into consideration, closures that have occurred since December 31, 2019, the population of these communities compared to the population of British Columbia (0.55% of the total BC population), contrasted with new sites added and collection events that serviced

these communities, the Program has a high level of confidence that these closures have not caused a significant change to our accessibility levels.

The Program supplements the collection system with a Large Volume Generator (LVG) direct pick-up program. The LVG program provides free pick-up service from any entity that generates large volumes of smoke and CO alarms. In 2023, eight-five (85) entities were registered as LVGs with the Program, including fire safety organizations, electrical distributors, local government facilities and others.

Product Care also supplements the collection system with a number of collection events, often carried out in collaboration with a municipality or regional district. The Program participated in thirteen (13) collection events in 2023, which accepted smoke and CO alarms (see Table 5 below).

Table 5: Collection Events by Location (2023)

Date	Location
25/Feb/23	Trout Lake, Vancouver
25/Mar/23	King George Secondary School, Vancouver
22/Apr/23	Hope
6/May/23	Creston
29/Apr/23	West Point Grey, Vancouver
24/Jun/23	Hillcrest, Vancouver
27/May/23	Hastings Community Centre, Vancouver
15/Jul/23	Sorrento, Shuswap Lake
29/Jul/23	King George Secondary School, Vancouver
26/Aug/23	Magee Secondary School, Vancouver
23/Sep/23	Killarney Secondary School, Vancouver
14/Oct/23	Kitsilano Secondary School, Vancouver
29/Oct/23	Township of Langley

In addition, in 2023, the Program provided service/access to more than forty-nine (49) First Nations communities through various means, including permanent collection sites, collection events and direct service.

Since 2021, Product Care has collaborated with the First Nations Emergency Services Society (FNESS) Installation Program to collect used smoke and CO alarms being removed from over 108 First Nations communities in British Columbia.

Waste Composition Audits

To confirm that Program products are being successfully diverted from landfill, the Program participates in waste composition audits undertaken by local governments in collaboration with other stewardship organizations.

In conjunction with SABC, waste composition audits took place in 2023 at the Regional District of Kootenay Boundary (RDKB), specifically at the McKelvey Creek Landfill and at the Grand Forks Landfill). The audit was conducted by independent third-party consultants. Audit findings pertaining to Program Products are detailed in Table 6 below.

Table 6: Units of Program Products Identified

Product (Units)	Regional District of Kootenay Boundary (RDKB)
Smoke & CO Alarms	1

5. Environmental Sustainability

Smoke and carbon monoxide alarms are traditionally built with plastic housings, electronic circuitry, and small amounts of radioactive material, such as Americium used in ionization technology smoke alarms. The move towards sustainability in their design and production primarily involves using recyclable materials, reducing material use, and exploring innovative, eco-friendly materials.

Recyclability and Research

Today's manufacturers are not only focused on making their devices recyclable but are also conducting ongoing research and development to enhance the recyclability of product and component materials used in smoke and CO alarms. Alarm casings are now often made from recyclable plastics, and circuit boards are designed to be easily separated and recycled. Moreover, there are concerted efforts to reduce the use of materials like Americium, aiming for safer and more sustainable alternatives.

Reusability and Packaging Innovation

Reusability is another area where the industry is making strides. Instead of disposing of the entire alarm when it reaches its end-of-life, some models now come with replaceable sensor modules. This not only reduces waste but also cuts down on the resources required for manufacturing new alarms. The modular design means that only the expired parts need to be replaced, making the alarms more resource-efficient.

As part of the industry's commitment to sustainability, members are planning to introduce new packaging made from recyclable materials, with an aim to eliminate plastic packaging completely. Various types of packaging are being considered as viable alternatives, a move that would significantly decrease the industry's plastic waste.

Less Material Use and New Materials

Manufacturers are also working on reducing the amount of material used in their products. Smaller, more compact designs are becoming popular not only for their aesthetic appeal but also for their reduced environmental footprint. In terms of new materials, there's a growing interest in bioplastics – derived from renewable sources like corn starch, sugarcane, or cellulose. Bioplastics offer a promising alternative to traditional petroleum-based plastics, as they are typically biodegradable and have a lower carbon footprint.

Future Prospects

Over the next 5-10 years, measures will be taken by the smoke and CO alarm industry to reduce their environmental impact, all while maintaining the highest level of protection against fire and related hazards. We can anticipate more widespread use of recyclable and biodegradable materials, further reduction in material use, and greater emphasis on modular manufacturing.

Another prospective development is the integration of renewable power sources, reducing the need for disposable batteries. Additionally, smart alarms, which can provide real-time updates on device health, could enable proactive maintenance, further extending the life of these devices and reducing waste.

6. Pollution Prevention Hierarchy and Product / Component Management

The following is based on information provided by the Program's downstream processors, where available, or based on the understanding of the service agreement with the downstream processors.

There are generally three types of common smoke alarms: ionization, photoelectric and combination ionization/photoelectric. Alarms that use the ionization technology have a radioactive source within the detector to ionize the air and produce a small electric current. When smoke enters the detector chamber, the current is interrupted, which causes the alarm to sound. The radioactive element used is most commonly Americium-241 (Am-241), which emits alpha radiation (or alpha particles). The source of radioactivity is quite small. Photoelectric alarms aim a light source into a sensing chamber at an angle away from the sensor. Smoke enters the chamber, reflecting light onto the light sensor, triggering the alarm. Combination ionization & photoelectric alarms use both sensing technologies in parallel.

The boxes of collected units are received at Product Care's facility. At the facility, they are sorted, which involves counting the number of alarms and removing batteries (those that are easily removable) as well

as any non-program products.³ Product Care’s processors also inspect incoming units to ensure any remaining batteries are removed. In 2023, 2 drums (585kg) were sent for processing while the remainder of the batteries removed from alarms by the Program, were put into on-site temporary storage. Batteries removed by the two downstream processors were sent to a downstream battery processor for further processing.

At the downstream processors’ facilities prior to dismantling, each smoke alarm is sorted by type and inventoried by a trained technician. According to information obtained from end fate surveys completed by the downstream processors, the plastic and metal components are separated and sent for recycling and the Am-241 foil is shipped for long-term storage at a licensed radioactive waste facility. Table 7 provides a summary of the management of all alarm sub-components, according to information provided by the Program’s downstream processor.

Table 7: Product / Component Management⁴

Type of Alarm	Sub-component	Recycled	Storage at a licensed long-term storage facility
Radioactive Alarms	Radioactive Cells		100%
	Plastic	100%	
	Metal	100%	
Photovoltaic (non-radioactive alarms)	Plastic	100%	
	Metal	100%	

³ Some of the alarms collected in 2023 were not shipped for processing until the subsequent year. Statements regarding the end fate of alarms are in reference to materials processed in 2023 only.

⁴ Based on information provided in end fate surveys completed by the Program’s primary processors.

7. Product Sold and Collected and Recovery Rate

Products Sold

The BC smoke and CO alarm market is primarily served by three brand owners. Given the small number of manufacturers of these products selling into the BC market, the BCMoECCS has given approval that aggregated sales data reported by program members is not made publicly available, as is done with other stewardship programs.

Collection Volumes

Smoke and CO alarms are collected at collection sites in boxes, cardboard gaylord boxes or mega-bags, depending on the volume the collection site expects to receive. Between January 1 and December 31, 2023, the Program collected approximately 112,124 units, as detailed in Table 8 below.

The number of alarms collected in small containers (boxes and totes) and mega-bags was calculated by multiplying the number of small containers and mega-bags collected during the year by a conversion factor of 43 alarms per small container and 874 alarms per mega-bag. The conversion factors were calculated by averaging the units of alarms from more than 2,346⁵ small collection containers and 18 mega-bags, which were sorted and counted in 2023 at Product Care’s facility.

Table 8: Units Collected, January 1 – December 31, 2023

Container Type	# of Containers Collected	Approximate # of Alarms Collected ⁶
Small Containers	2262	97,266
Mega Bags	17	14,858
Total	2279	112,124

Table 9 sets out the approximate number of smoke and CO alarms collected from each of the Province’s Regional Districts between January 1 and December 31, 2023.

⁵ Sorted refers to alarms that were processed in 2023. Not all alarms collected are processed in the same year.

⁶ Conversion factors used to calculate the approximate number of alarms collected: 43 units per small container and 874 units per mega-bag.

Table 9: Total Smoke and CO Alarms Collected by Regional District, 2023

Regional District	# Small Containers ⁷	# Mega Bags ⁸	# of Smoke & CO Alarms
Alberni Clayoquot	8	0	344
Bulkley Nechako	2	0	86
Capital Regional District	216	0	9,288
Cariboo	2	0	86
Central Coast	0	0	0
Central Kootenay	13	0	559
Central Okanagan	107	0	4,601
Columbia Shuswap	1	0	43
Comox Valley	39	0	1,677
Cowichan Valley	27	0	1,161
East Kootenay	19	0	817
Fraser Fort George	11	0	473
Fraser Valley	165	13	18,457
Kitimat Stikine	5	0	215
Kootenay Boundary	10	0	430
Metro Vancouver	1,377	4	62,707
Mount Waddington	0	0	0
Nanaimo	85	0	3,655
North Coast	9	0	387
North Okanagan	49	0	2,107
Northern Rockies	0	0	0
Okanagan Similkameen	29	0	1,247
Peace River	14	0	602
Qathet	4	0	172
Squamish Lillooet	23	0	989
Strathcona	19	0	817
Sunshine Coast	13	0	559
Thompson Nicola	15	0	645
Total	2262	17	112,124

⁷ See footnote 6.

⁸ See footnote 6

Recovery Rate

Given the unique nature of the smoke and CO alarm market in BC, the Program cannot report on the recovery rate as a performance measure. Recovery rate compares the amount of materials collected to the amount of material sold during the same time period. Collection and sales data are typically published alongside the recovery rate to substantiate a percentage-based recovery rate. In the case of smoke and CO alarms, given the small number of companies selling these products in the BC market, providing this data would permit competitors to estimate the sales data of individual companies, which is confidential business information.

8. Revenues and Expenditures

The Program is funded by membership fees, known as environmental handling fees (EHFs), remitted to Product Care by its members based on the volume of sales of smoke and CO alarms in British Columbia. Product Care sets the EHF rates. In some cases, retailers recover the fees from consumers as a separate visible EHF. Program revenues are applied to the operation of the Program, including administration, education, collection, transport, recycling, and disposal of collected products, as well as a reserve fund. Table 10 illustrates the EHFs for Program Products effective from April 1, 2023

Table 10: Environmental Handling Fees as of April 1, 2023

Unit Type	EHF
Smoke Alarms and Combination Smoke/CO Alarms	\$0.50
Carbon Monoxide (CO) Alarms	\$0.50

A copy of the independent financial audit of the Program's revenues and expenses can be found in [Appendix D](#). A copy of Product Care's consolidated financial statements for 2023 can be found in [Appendix E](#). See [Appendix F](#) for the non-financial audit of the 2023 annual report.

9. Plan Performance

Table 11 summarizes the Program’s key performance measures for 2023, as committed to in the Program Plan, along with actual performance values and strategies for improving performance in 2023.

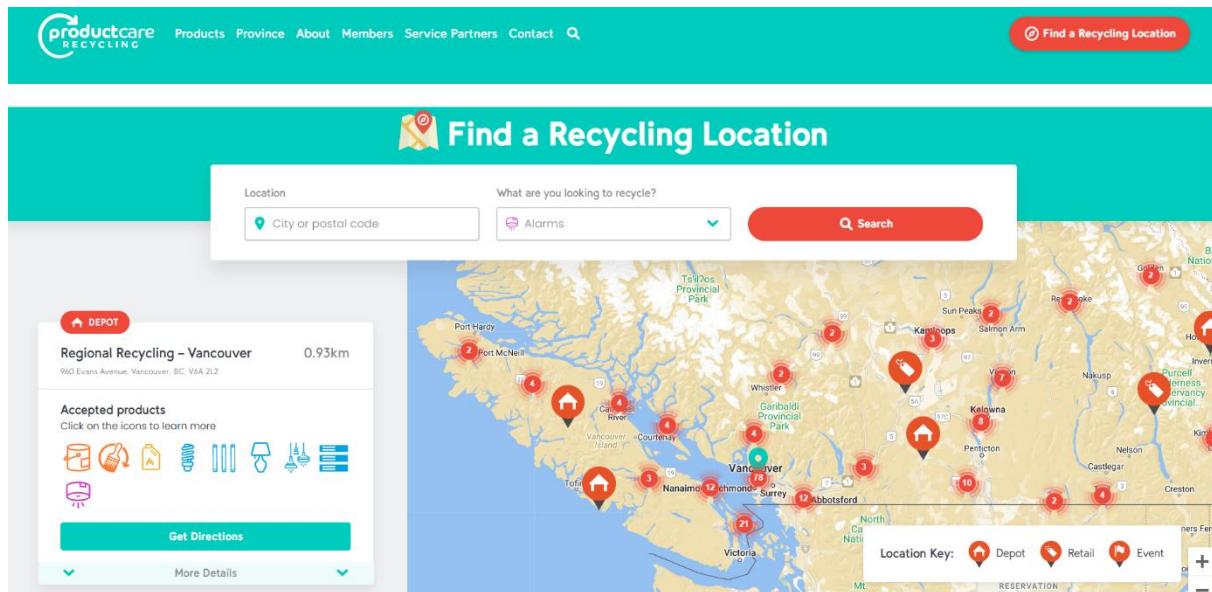
Table 11: 2023 Key Program Measures and Performance

2023 Key Program Measures and Performance	
2023 Performance	Strategies for Improvement
Collection System and Accessibility	
At the end of 2023 the collection system included 252 contracted collection sites.	N/A
Based on an accessibility study conducted in 2019 by an independent third party, 99.6% of the population had access to a collection site according to SABC’s Accessibility Standard. Since December 31, 2019, fifty-six (56) sites were added to the alarms collection network and twelve (12) were removed. Closures in Creston (2020) and Quesnel (2022), created gaps. The Program has a high level of confidence that these closures have not caused a significant change to our accessibility levels.	The Program continues to actively recruit in communities where gaps exist. In the interim, the Program will seek to provide service to gap communities through collection events. See Section 4 .
Consumer Awareness	
As of 2022, 54% of BC residents were aware that smoke and CO alarms can be recycled in British Columbia.	N/A
As part of SABC, the Program worked with other stewardship programs. In addition, the Program engaged RCBC for hotline and Recyclepedia services.	The Program will continue to reach out to other organizations and stewardship programs, where synergies exist.

2023 Key Program Measures and Performance	
Collection Rate	
Approximately 112,124 units collected, exceeding our target by 198% (2023 collection target of 37,627 3 units based on 5% annual increase from 2012 baseline of 22,000 units.)	N/A

Appendix A: Communication and Public Outreach Materials

Website (Recycling locator)



Municipal Calendars

Mission

Keep these products out of landfills

- ✓ Paint
- ✓ Household hazardous waste (pesticides, flammable liquids, gasoline)
- ✓ Light bulbs & fixtures
- ✓ Smoke & carbon monoxide alarms

Find information on accepted products and recycling locations at productcare.org/mission or call 1-877-592-2972











April 2023



The above products are accepted at the Mission Recycling Depot (7229 Mershon Street) – any day of the year.

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>Get up to 1 cubic yard of free Rot Pot compost at the Mission Landfill any day of the week, including weekends in April and May.</p>		<p>Fraser Valley Conservancy's Spring Native Plant Sale Open for online sales April 4 to May 7 https://fraser-valley-conservancy.myshopify.com/ 604-625-0066</p>			<p>1 April Fool's Day Free Compost</p>	
<p>2 Palm Sunday Free Compost</p>	<p>3 Fraser Valley Conservancy's Spring Native Plant Sale See above Green Zone B</p>	<p>4 Yellow Zone A</p>	<p>5 Blue Zone A</p>	<p>6 Orange Zone A</p>	<p>7 Good Friday NO COLLECTION RECYCLING DEPOT & LANDFILL CLOSED</p>	<p>8</p>
<p>9 Easter Sunday RECYCLING DEPOT & LANDFILL CLOSED</p>	<p>10 Easter Monday Free Compost Red Zone A</p>	<p>11 Green Zone A</p>	<p>12 Yellow Zone B</p>	<p>13 Blue Zone B</p>	<p>14 Orange Zone B</p>	<p>15</p>

B.C. Product Stewardship Programs 2023-2024

PRODUCT	STEWARD	PROGRAM	For more details and depot locations
Paint and Household Hazardous Waste 		Recycle leftover household paint, empty paint cans, and household hazardous waste including flammable liquids, pesticides, and gasoline at several locations in the province. Please ensure products are in their original containers, with intact labels and a tight seal.	Visit productcare.org/bc for a full list of accepted products and recycling locations, or call the Recycling Council of B.C. Hotline at 1-800-667-4321.
Major Appliances 		Responsibly recycle your old, major appliances including ovens, dishwashers, washers/dryers, range hoods, and more - including appliances with refrigerants like fridges, freezers, and air conditioners. Find a free, certified collection site near you plus a full list of accepted products at return-it.ca/large-appliances	For more details and depot locations: return-it.ca/large-appliances/locations or 1-888-252-4621.
Lights, Bulbs and Fixtures 		Recycle your light bulbs and light fixtures at hundreds of recycling locations in the province. Common accepted products include CFLs, LEDs, fluorescent tubes, and fixtures like lamps, flashlights, string lights, chandeliers, and more.	Visit productcare.org/bclights for a full list of accepted products and recycling locations, or call the Recycling Council of B.C. Hotline at 1-800-667-4321.
Thermostats 		Bring your thermostat in for safe recycling and disposal to keep all its components, especially mercury, out of the waste stream. Includes all mercury-containing, electronic and mechanical thermostats.	To participate in the program or find Public Drop-Off locations near you, please visit hrai.ca/trp or contact the TRP Team at 1-800-267-2231 x108 or 905-602-4710 or send an email to trp@hrai.ca
Smoke or Carbon Monoxide Alarms 		Bring your smoke or carbon monoxide alarms to your nearest recycling location for safe recycling.	Visit productcare.org/bcalarms for a full list of accepted products and recycling locations, or call the Recycling Council of B.C. Hotline at 1-800-667-4321.

Keep these items out of your **Blue Recycling Cart**

The **biggest offenders** in Penticton:




875%

 1.6%

 1.2%

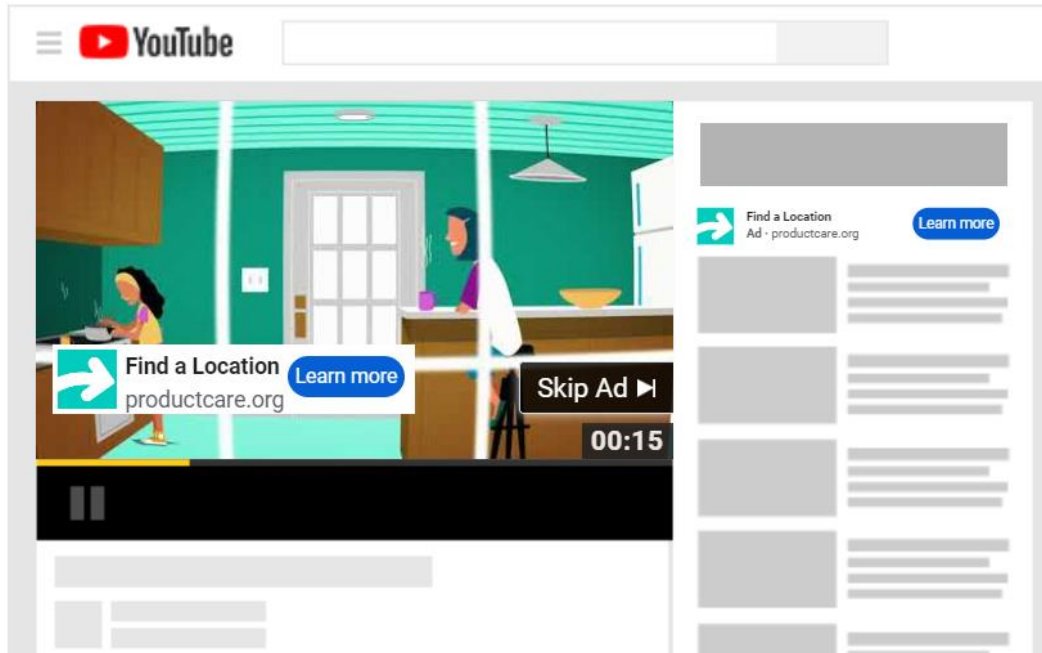
 0.6%

 0.5%

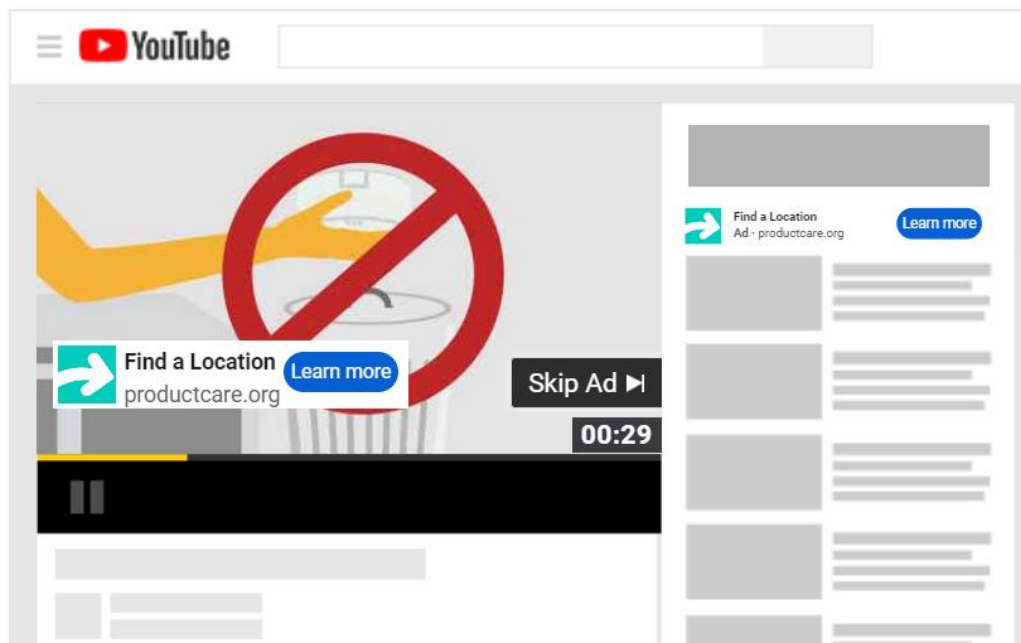
 0.5%

TV and video Ads

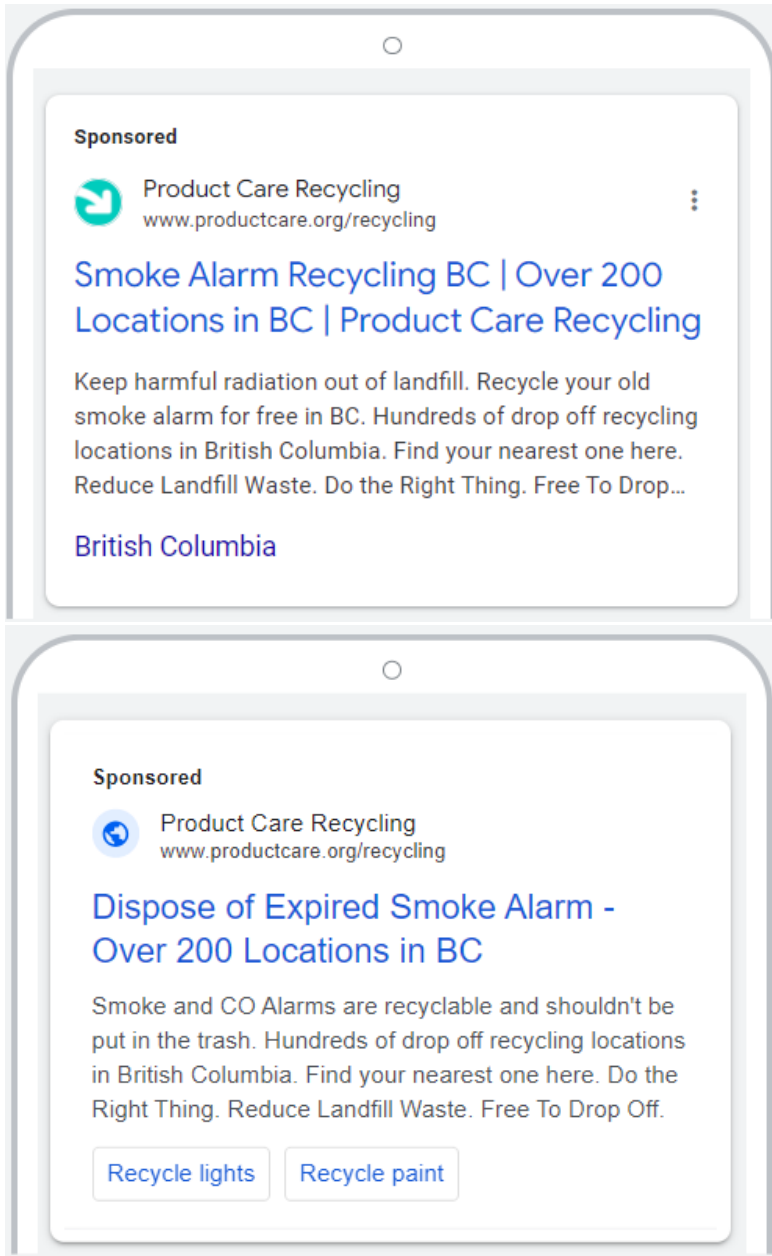
The video below was used for TV and digital channels like YouTube ([click here to watch](#))



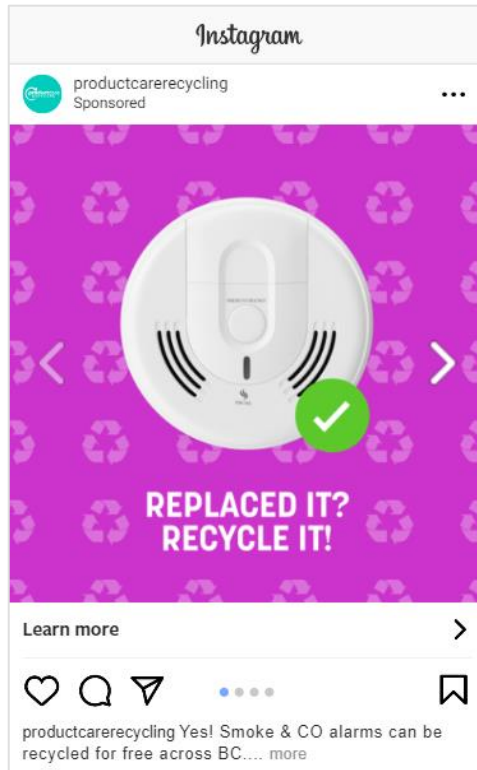
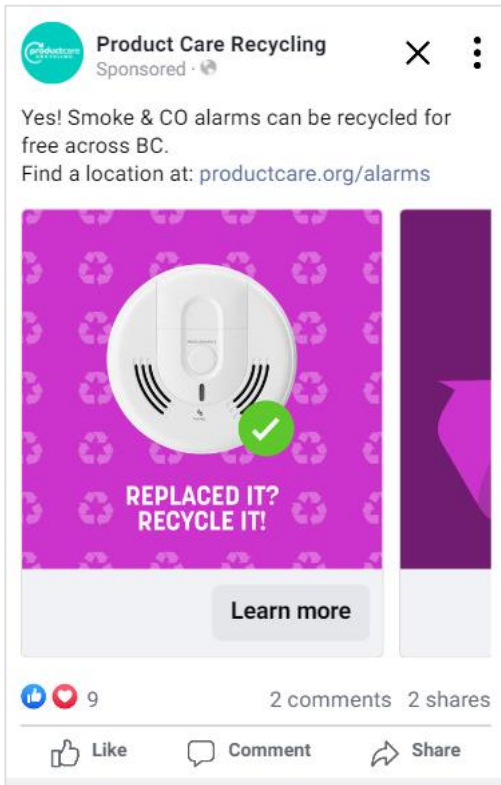
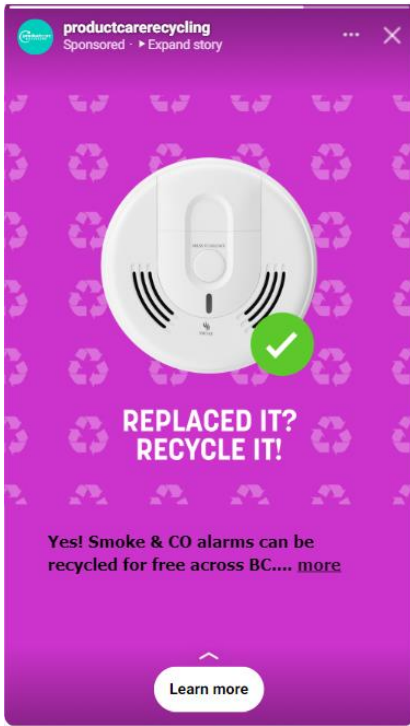
This additional video was used only for digital channels ([click here to watch](#))



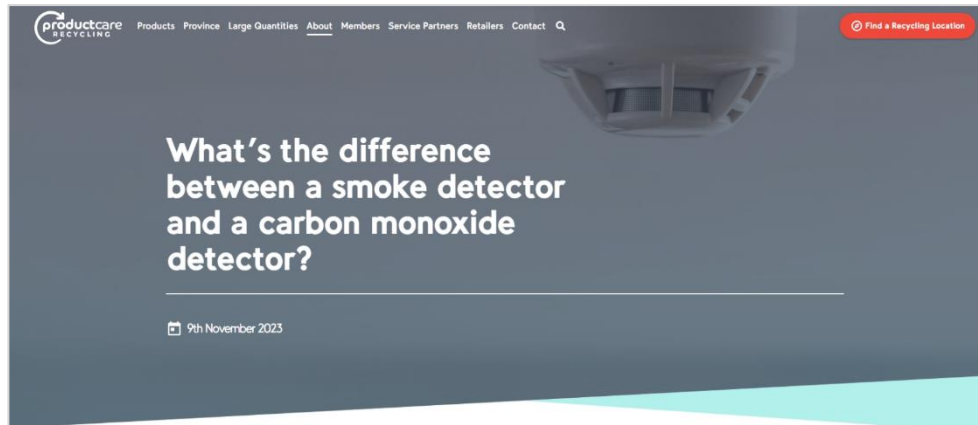
Google Search



Meta Ads (Facebook & Instagram)



Blog Post



productcare RECYCLING Products Province Large Quantities About Members Service Partners Retailers Contact Q Find a Recycling Location

What's the difference between a smoke detector and a carbon monoxide detector?

9th November 2023

[← Back to Blog](#)

What's the difference between a smoke detector and a carbon monoxide detector?

When it comes to keeping your home safe, having the right alarms in place is crucial. Two of the most essential devices for safeguarding your family, your pets, and yourself from potential dangers are smoke alarms and carbon monoxide alarms. Smoke and CO (carbon monoxide detectors) are so similar that it's easy to get the two confused—but they serve different purposes. In this blog post, we'll break down the differences between smoke and carbon monoxide alarms, making it easy to understand their functions and why you need both in your homes.

Smoke Alarms: Fire Fighter

Smoke alarms act as the early warning systems for fires. Primarily used for fire safety in residences and commercial buildings, smoke detectors work exactly like they sound they might—when smoke or other harmful fumes (from fires) rise to dangerous levels, the sensor in these devices sets off an alarm. Here's how they work:

Smoke Detection Alarms:

- Smoke alarms contain sensors, typically optical or ionization sensors, that can detect tiny smoke particles in the air. When these sensors detect smoke, they trigger the alarm.

Loud Alerts:

- When smoke is detected, the alarm emits a loud, high-pitched sound, often accompanied by flashing lights. This alert is designed to wake you up, even if you're asleep, giving you precious time to escape a fire safely.

Types of Smoke Alarms:


- There are different types of smoke alarms, including battery-operated, hardwired, and interconnected alarms. Some models also come with features like hush buttons to temporarily silence.

Smoke Alarms at Home

Smoke alarms are a key part of your home fire safety plan. Check out the facts below to help make your home fire-safety ready.

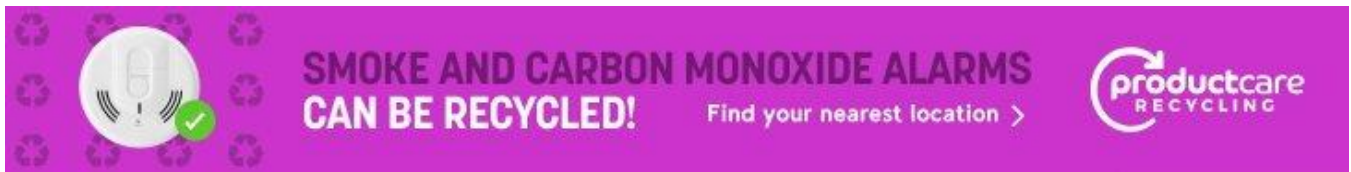
- Install smoke alarms in every bedroom**
Smoke alarms should be outside each sleeping area and on every level of the home. Half of home fire deaths occur at night.
- Replace smoke alarms when they are 10 years old**
According to the National Fire Protection Association, three out of five home fire deaths occur with no smoke alarms or no working smoke alarms.
- Test your smoke alarms at least once a month**
Press the test button to make sure the alarm is working.
- Don't delay, escape**
Smoke alarms are an early alerting system to get you and your family out of harm's way, not for you to grab personal items.

References: National Fire Protection Association (NFPA)



(image from www.dvidshub.net)

Google Display



A horizontal banner with a purple background. On the left, there is a circular icon of a white smoke and carbon monoxide alarm with a green checkmark, surrounded by a pattern of small recycling symbols. To the right of the icon, the text reads "SMOKE AND CARBON MONOXIDE ALARMS CAN BE RECYCLED!" in white, bold, uppercase letters. Below this text is a link "Find your nearest location >". On the far right is the "productcare RECYCLING" logo, which consists of a circular arrow icon and the text "productcare RECYCLING".



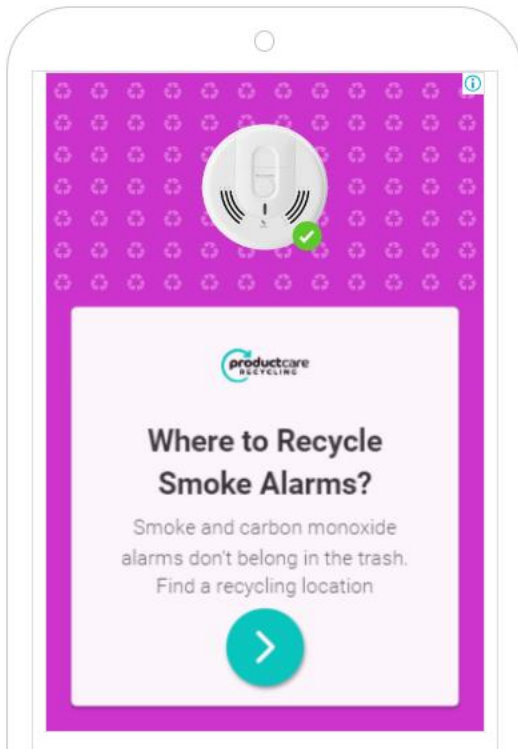
A large vertical advertisement with a purple background. At the top left is the "productcare RECYCLING" logo. In the center is a large graphic of a white smoke and carbon monoxide alarm with a green checkmark, set against a dark purple recycling symbol. Below the graphic, the text reads "SMOKE & CARBON MONOXIDE ALARMS CAN BE RECYCLED!" in white, bold, uppercase letters. At the bottom is a link "Find your nearest location >".



A smaller vertical advertisement with a purple background. At the top left is the "productcare RECYCLING" logo. At the top right is a small graphic of a white smoke and carbon monoxide alarm with a green checkmark, set against a dark purple recycling symbol. Below the graphic, the text reads "SMOKE & CARBON MONOXIDE ALARMS CAN BE RECYCLED!" in white, bold, uppercase letters. At the bottom is a link "Find your nearest location >".

Google Display – Responsive ads

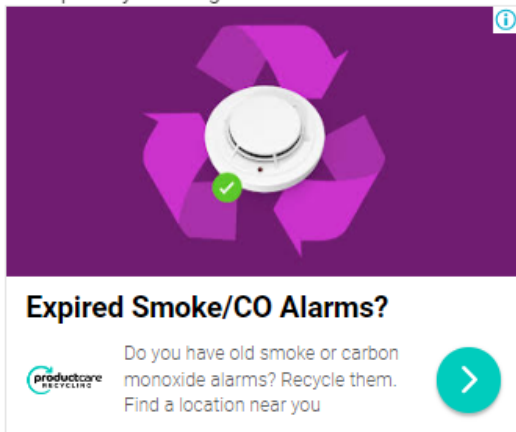
Example of your image ad at 320x568



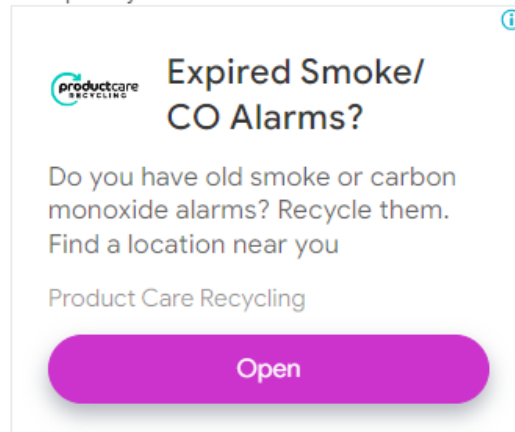
Example of your image ad at 320x568




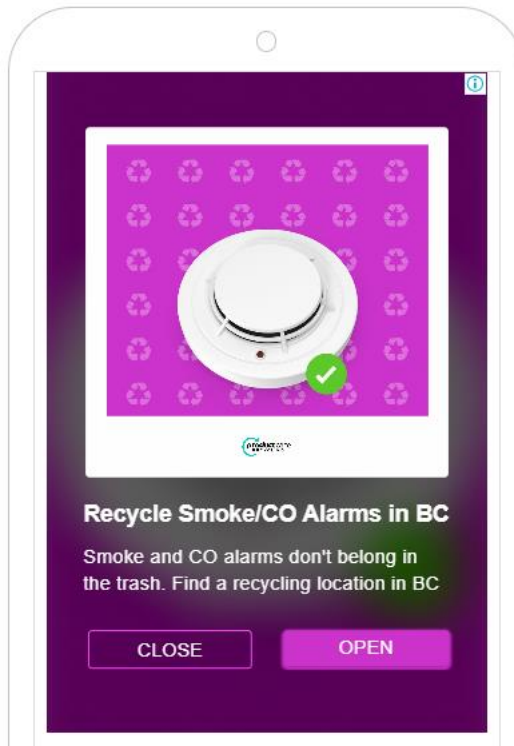
Example of your image ad at 300x250



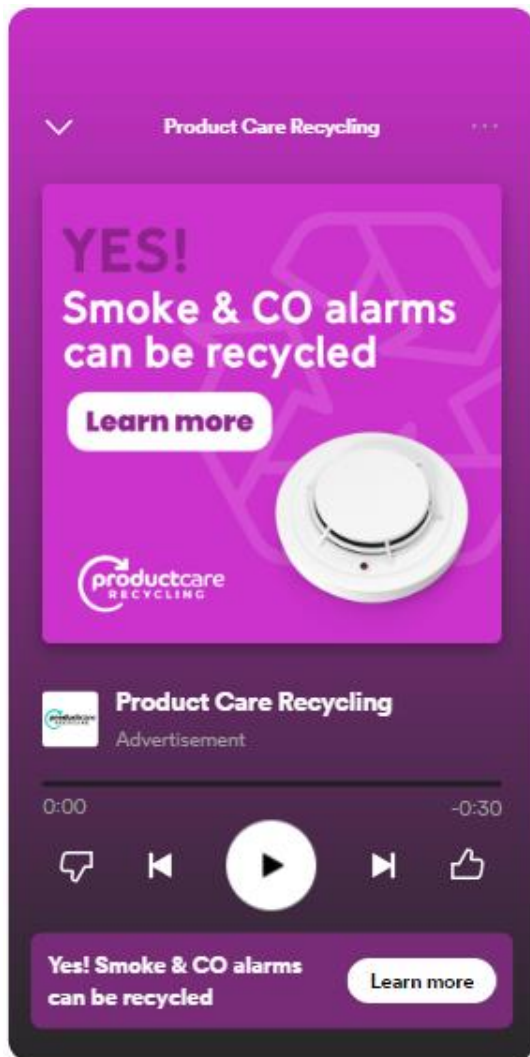
Example of your text ad at 300x250



Example of your image ad at 320x568  BETA



Spotify Ads





Leftover paint, burnt out lights, or expired alarms piling up?



Recycling paint, lights, and smoke/CO alarms minimizes your company's environmental impact and ensures hazardous materials are kept out of our soil and waterways.

Drop off small volumes of **paint**, **lights**, and **alarms** for free at a recycling location near you.

Large volumes may qualify for **free** pick up.

Visit our website or contact us for more information.

 productcare.org/BC  1-877-592-2972

Visit productcare.org for a full list of accepted products or to find a location near you.



ANY OF THESE PRODUCTS PILING UP?

We provide FREE pick-up service for large volumes
of **paint**, **light bulbs**, and **smoke/CO alarms**.

Small volumes can be dropped off directly at
more than 400 recycling locations across BC.



Find out if you qualify for
free large volume pick-up at
productcare.org/BC



Appendix B: List of 2023 Program Collection Sites

	Collection Site Name	City	Regional District
1	7 Mile Landfill and Recycling Centre	Port McNeill	Mt. Waddington
2	70 Mile House Eco-Depot	70 Mile House	Thompson Nicola
3	Abbotsford Bottle Depot	Abbotsford	Fraser Valley
4	Abbotsford Mission Recycling Depot	Abbotsford	Fraser Valley
5	ACRD 3rd Ave Depot	Port Alberni	Alberni Clayoquot
6	Agassiz Bottle Depot	Agassiz	Fraser Valley
7	Alberni Valley Landfill	Port Alberni	Alberni Clayoquot
8	Aldergrove Return-It Depot	Aldergrove	Metro Vancouver
9	Augusta Recyclers Inc.	Powell River	qathet
10	Bella Bella Eco-Depot	Bella Bella	Central Coast
11	Bill's Bottle Depot	Salmon Arm	Columbia Shuswap
12	Bings Creek Recycling Center	North Cowichan	Cowichan Valley
13	Blue River Eco-Depot	Blue River	Thompson Nicola
14	Boston Flats Eco-Depot	Cache Creek	Thompson Nicola
15	Boucherie Self Storage & Bottle Depot	West Kelowna	Central Okanagan
16	Bowen Island Recycling Depot	Bowen Island	Metro Vancouver
17	Burnaby Eco-Centre	Burnaby	Metro Vancouver
18	Burns Lake Return-It Recycling Depot	Burns Lake	Bulkley Nechako
19	Campbell Mountain Landfill	Penticton	Okanagan Similkameen
20	Campbell River ReStore	Campbell River	Strathcona
21	Campbell River Waste Management Centre	Campbell River	Strathcona
22	Canadian Tire #437 (Campbell River)	Campbell River	Strathcona
23	Canadian Tire #438 (Williams Lake)	Williams Lake	Cariboo
24	Capital City and Sidney Fire Equipment	Sidney	Capital Regional District
25	Castlegar Return-it Depot	Castlegar	Central Kootenay
26	Central Surrey Recycling & Waste Centre	Surrey	Metro Vancouver
27	Century Hardware Ltd.	100 Mile House	Cariboo
28	Chasers Bottle Depot	Vernon	North Okanagan
29	Chetwynd Recycling and Bottle Depot	Chetwynd	Peace River
30	Chilliwack Bottle Depot Ltd.	Chilliwack	Fraser Valley
31	Clearbrook Return-It Depot Ltd.	Abbotsford	Fraser Valley
32	Clearwater Eco-Depot	Clearwater	Thompson Nicola
33	Clinton Eco-Depot	Clinton	Thompson Nicola

34	Columbia Bottle Depot - Dease Rd.	Kelowna	Central Okanagan
35	Columbia Bottle Depot - Kent Rd	Kelowna	Central Okanagan
36	Columbia Bottle Depot - St. Paul	Kelowna	Central Okanagan
37	Comox Valley Waste Management Centre	Cumberland	Comox Valley
38	Coquitlam Return-It Depot	Coquitlam	Metro Vancouver
39	Cortes Island Waste Management Centre	Cortes Island	Strathcona
40	Courtenay Return-It Depot	Courtenay	Comox Valley
41	Cranbrook Bottle Depot	Cranbrook	East Kootenay
42	Cranbrook Transfer Station	Cranbrook	East Kootenay
43	Curt Garland Community Support Centre	Prince George	Fraser Fort George
44	D&S Electric	Williams Lake	Cariboo
45	D.C. Recycling & Bottle Depot	Dawson Creek	Peace River
46	Daajing Giids Recycling Depot (was Island Solid Waste Management - Queen Charlotte)	Queen Charlotte	North Coast
47	Denman Island Recycling Centre	Denman Island	Comox Valley
48	District of Clearwater	Clearwater	Thompson Nicola
49	East Hastings Bottle Depot	Burnaby	Metro Vancouver
50	Elkford Transfer Station	Elkford	East Kootenay
51	Enderby Return-It Recycling Depot Ltd.	Enderby	North Okanagan
52	Fernie Bottle Depot Ltd.	Fernie	East Kootenay
53	Fernie Transfer Station	Fernie	East Kootenay
54	Fleetwood Bottle Return Depot Ltd.	Surrey	Metro Vancouver
55	Fort St. James Transfer Station	Fort St. James	Bulkley Nechako
56	Fraser Lake Bottle Depot	Fraser Lake	Bulkley Nechako
57	FSJ Bottle Drop	Fort St. John	Peace River
58	Gabriola Island Recycling Organization	Gabriola Island	Nanaimo Regional District
59	Galiano Island Recycling Resources	Galiano Island	Capital Regional District
60	General Grant's Sahali	Kamloops	Thompson Nicola
61	GFL Environmental - Chemainus	Chemainus	Cowichan Valley
62	GFL Environmental - Duncan	Duncan	Cowichan Valley
63	GFL Environmental - Langford	Victoria	Capital Regional District
64	GFL Environmental - McGarrigle	Nanaimo	Nanaimo Regional District
65	GFL Environmental - Squamish	Squamish	Squamish Lillooet
66	Gibsons Recycling Depot	Gibsons	Sunshine Coast
67	Go Green Bottle Depot and Recycling	Vancouver	Metro Vancouver
68	Gold Trail Recycling	100 Mile House	Cariboo
69	Golden Landfill	Golden	Columbia Shuswap
70	Grand Forks Bottle Depot	Grand Forks	Kootenay Boundary

71	Grand Forks Home Hardware	Grand Forks	Kootenay Boundary
72	GRIPS - Green Recycling in Pender Society	Madeira Park	Sunshine Coast
73	Habitat for Humanity Restore - Uptown	Victoria	Capital Regional District
74	Habitat for Humanity Restore - Westshore	Victoria	Capital Regional District
75	Happy Stan's Recycling Services Ltd.	Port Coquitlam	Metro Vancouver
76	Hart Return-It Depot	Prince George	Fraser Fort George
77	Hartland Landfill Facility	Victoria	Capital Regional District
78	Hazelton Bottle Depot	New Hazelton	Kitimat Stikine
79	Heffley Creek Eco-Depot	Heffley Creek	Thompson Nicola
80	Home Hardware Building Centre - Cranbrook	Cranbrook	East Kootenay
81	Home Hardware Building Centre - Revelstoke	Revelstoke	Columbia Shuswap
82	Home Hardware Merritt	Merritt	Thompson Nicola
83	Hornby Island Waste Management Centre	Hornby Island	Comox Valley
84	Houston Bottle Depot	Houston	Bulkley Nechako
85	Interior Freight & Bottle Ltd.	Vernon	North Okanagan
86	Invermere Fire Rescue (Invermere Fire Department)	Invermere	East Kootenay
87	Invermere Transfer Station	Invermere	East Kootenay
88	Island Return It - Campbell River	Campbell River	Strathcona
89	Island Return It - Duncan	Duncan	Cowichan Valley
90	Island Return-It South Cowichan	Cobble Hill	Cowichan Valley
91	Island Solid Waste Management - Port Clements	Port Clements	North Coast
92	J&C Bottle Depot	Penticton	Okanagan Similkameen
93	Joe's Bottle Depot	Vancouver	Metro Vancouver
94	Junction Bottle Depot Ltd.	Ladysmith	Cowichan Valley
95	Kamloops Fire Rescue	Kamloops	Thompson Nicola
96	Kaslo Building Supplies 1990 LTD	Kaslo	Central Kootenay
97	Kelowna Recycling and The Battery Drs	Kelowna	Central Okanagan
98	Keremeos Landfill	Keremeos	Okanagan Similkameen
99	Kimberley Bottle Depot	Kimberley	East Kootenay
100	Kimberley Transfer Station	Kimberley	East Kootenay
101	Kitimat Recycling Depot	Kitimat	Kitimat Stikine
102	Ladner Bottle Depot Co. Ltd	Delta	Metro Vancouver
103	Lillooet Landfill & Recycling Centre	Lillooet	Squamish Lillooet
104	Logan Lake Eco-Depot	Logan Lake	Thompson Nicola
105	London Drugs #10 Vancouver (42nd St)	Vancouver	Metro Vancouver
106	London Drugs #11 Richmond No3 Rd	Richmond	Metro Vancouver
107	London Drugs #12 Kelowna (Harvey Ave)	Kelowna	Central Okanagan

108	London Drugs #14 Victoria - Quadra st	Victoria	Capital Regional District
109	London Drugs #15 Coquitlam (Coq Ctr)	Coquitlam	Metro Vancouver
110	London Drugs #16 Abbotsford (Sevenoaks Shopping Centre)	Abbotsford	Fraser Valley
111	London Drugs #17 Delta (Scott Mall)	Delta	Metro Vancouver
112	London Drugs #18 Langley	Langley	Metro Vancouver
113	London Drugs #19 Robson VCR	Vancouver	Metro Vancouver
114	London Drugs #2 Granville	Vancouver	Metro Vancouver
115	London Drugs #25 Lougheed TC	Burnaby	Metro Vancouver
116	London Drugs #28 Kingsway VCR	Vancouver	Metro Vancouver
117	London Drugs #29 Yates St	Victoria	Capital Regional District
118	London Drugs #3 New West	New Westminster	Metro Vancouver
119	London Drugs #35 Kamloops	Kamloops	Thompson Nicola
120	London Drugs #36 Nanaimo	Nanaimo	Nanaimo Regional District
121	London Drugs #37 Delta	Delta	Metro Vancouver
122	London Drugs #39 Vernon	Vernon	North Okanagan
123	London Drugs #4 Broadway	Vancouver	Metro Vancouver
124	London Drugs #41 Chilliwack	Chilliwack	Fraser Valley
125	London Drugs #42 S.Surrey	Surrey	Metro Vancouver
126	London Drugs #44 W Van	West Vancouver	Metro Vancouver
127	London Drugs #46 Sooke Rd	Victoria	Capital Regional District
128	London Drugs #47 Maple Ridge	Maple Ridge	Metro Vancouver
129	London Drugs #5 North Van	North Vancouver	Metro Vancouver
130	London Drugs #50 Davie St	Vancouver	Metro Vancouver
131	London Drugs #51 Prince George	Prince George	Fraser Fort George
132	London Drugs #52 Richmond	Richmond	Metro Vancouver
133	London Drugs #53 Victoria Dr	Vancouver	Metro Vancouver
134	London Drugs #54 Tillicum	Victoria	Capital Regional District
135	London Drugs #55 Mission	Mission	Fraser Valley
136	London Drugs #56 Brentwood TC	Burnaby	Metro Vancouver
137	London Drugs #6 Burnaby (Kingsway)	Burnaby	Metro Vancouver
138	London Drugs #61 Gibsons	Gibsons	Sunshine Coast
139	London Drugs #67 Courtenay	Courtenay	Comox Valley
140	London Drugs #7 Vcr-East Hastings	Vancouver	Metro Vancouver
141	London Drugs #70 Penticton	Penticton	Okanagan Similkameen
142	London Drugs #71 Burnaby (Market Crossing)	Burnaby	Metro Vancouver
143	London Drugs #72 Nanaimo (Rutherford Rd)	Nanaimo	Nanaimo Regional District
144	London Drugs #73 Campbell River (Mariner Sq)	Campbell River	Strathcona

145	London Drugs #74 W. Broadway VCR	Vancouver	Metro Vancouver
146	London Drugs #75 Cloverdale	Surrey	Metro Vancouver
147	London Drugs #76 Westbank	Westbank	Central Okanagan
148	London Drugs #77 Duncan	Duncan	Cowichan Valley
149	London Drugs #78 Vancouver (Abbott St)	Vancouver	Metro Vancouver
150	London Drugs #8 Surrey (London Stn)	Surrey	Metro Vancouver
151	London Drugs #80 Squamish	Squamish	Squamish Lillooet
152	London Drugs #81 South Surrey	Surrey	Metro Vancouver
153	London Drugs #82 Olympic Village	Vancouver	Metro Vancouver
154	London Drugs #88 Dunbar	Vancouver	Metro Vancouver
155	London Drugs #9 Guildford Town Centre	Surrey	Metro Vancouver
156	London Drugs #90 Vancouver House	Vancouver	Metro Vancouver
157	Lougheed Return-It Depot	Coquitlam	Metro Vancouver
158	Louis Creek Eco-Depot	Louis Creek	Thompson Nicola
159	Lower Nicola Eco-Depot	Lower Nicola	Thompson Nicola
160	Lytton Eco-Depot	Lytton	Thompson Nicola
161	Malcolm Island Recycling Depot	Sointula	Mt. Waddington
162	Masset Recycle Depot	Masset	North Coast
163	Mattress Recycling	Hope	Fraser Valley
164	Mayne Island Recycling Society	Mayne Island	Capital Regional District
165	Meade Creek Recycling Centre	Lake Cowichan	Cowichan Valley
166	Merritt Return-It Depot	Merritt	Thompson Nicola
167	Metrotown Return-It Depot	Burnaby	Metro Vancouver
168	Mission Recycling Depot	Mission	Fraser Valley
169	Nelson Home Building Centre	Nelson	Central Kootenay
170	Newton Bottle Depot	Surrey	Metro Vancouver
171	North Shore Bottle Depot	North Vancouver	Metro Vancouver
172	North Shore Recycling and Waste Centre	North Vancouver	Metro Vancouver
173	North Van Bottle and Return-It Depot	North Vancouver	Metro Vancouver
174	Oak Bay Recycling Depot	Victoria	Capital Regional District
175	Okanagan Falls Landfill	Okanagan Falls	Okanagan Similkameen
176	Oliver Sanitary Landfill	Oliver	Okanagan Similkameen
177	Osoyoos Bottle Depot	Osoyoos	Okanagan Similkameen
178	Panorama Village Return-It Inc.	Surrey	Metro Vancouver
179	Parksville Bottle & Recycling Depot	Parksville	Nanaimo Regional District
180	Parksville Home Hardware	Parksville	Nanaimo Regional District
181	Peerless Road Recycling Centre	Ladysmith	Cowichan Valley

182	Pemberton Recycling Centre	Pemberton	Squamish Lillooet
183	Pender Island Recycling Society	Pender Island	Capital Regional District
184	PG Recycling & Return-It Centre	Prince George	Fraser Fort George
185	Planet Earth Recycling Ltd.	West Kelowna	Central Okanagan
186	PoCo Return-It	Port Coquitlam	Metro Vancouver
187	Port Hardy Return-it Centre	Port Hardy	Mt. Waddington
188	Powell Street Return-it Bottle Depot	Vancouver	Metro Vancouver
189	Prespatou Transfer Station	Altona	Peace River
190	Princeton Return-It Depot	Princeton	Okanagan Similkameen
191	Quality Glass Ltd.	Ashcroft	Thompson Nicola
192	Quatsino Recycling Depot	Quatsino	Mt. Waddington
193	Queensborough Landing Return-It	New Westminster	Metro Vancouver
194	Recycle-It Resource Recovery	Fort St John	Peace River
195	Regional Recycling Abbotsford	Abbotsford	Fraser Valley
196	Regional Recycling Burnaby	Burnaby	Metro Vancouver
197	Regional Recycling Cloverdale	Surrey	Metro Vancouver
198	Regional Recycling Nanaimo - Hayes	Nanaimo	Nanaimo Regional District
199	Regional Recycling Nanaimo - Old Victoria	Nanaimo	Nanaimo Regional District
200	Regional Recycling Prince Rupert	Prince Rupert	North Coast
201	Regional Recycling Richmond	Richmond	Metro Vancouver
202	Regional Recycling Vancouver	Vancouver	Metro Vancouver
203	Regional Recycling Whistler	Whistler	Squamish Lillooet
204	Revelstoke Bottle Depot	Revelstoke	Columbia Shuswap
205	Revelstoke Refuse Disposal Facility	Revelstoke	Columbia Shuswap
206	Richmond Recycling Depot	Richmond	Metro Vancouver
207	Ridge Meadows Recycling Society	Maple Ridge	Metro Vancouver
208	RONA Alert Bay - (#1215)	Alert Bay	Mt. Waddington
209	RONA Golden (#61830)	Golden	Columbia Shuswap
210	RONA Hope -Fraser Valley Building Supplies #08530	Hope	Fraser Valley
211	RONA Penticton - (#61490)	Penticton	Okanagan Similkameen
212	RONA Richmond - (#8040)	Richmond	Metro Vancouver
213	Salmon Arm Landfill	Salmon Arm	Columbia Shuswap
214	Saltspring Island Recycling Depot	Salt Spring Island	Capital Regional District
215	Sapperton Return-It	New Westminster	Metro Vancouver
216	Sardis Bottle Depot	Chilliwack	Fraser Valley
217	Sayward Recycling Depot	Sayward	Comox Valley
218	Scotch Creek Bottle Depot	Scotch Creek	Columbia Shuswap

219	Semiahmoo Bottle Depot	Surrey	Metro Vancouver
220	Seton Lake Band Transfer Station	Shalalth	Squamish Lillooet
221	Shepherds Home Hardware Ltd.	Armstrong	North Okanagan
222	Sidney Return-It	Sidney	Capital Regional District
223	Smithers Home Hardware	Smithers	Bulkley Nechako
224	Sooke Home Hardware	Sooke	Capital Regional District
225	South Thompson Eco-Depot	Pritchard	Thompson Nicola
226	South Van Bottle Depot	Vancouver	Metro Vancouver
227	Sparwood Transfer Station	Sparwood	East Kootenay
228	Stewart Transfer Station	Stewart	Kitimat Stikine
229	Summerland Sanitary Landfill	Summerland	Central Okanagan
230	Surrey Central Return-It Centre	Surrey	Metro Vancouver
231	T-2 Market	Oliver	Okanagan Similkameen
232	The Salvation Army Langley (Lower Mainland Divisional Headquarters)	Langley	Metro Vancouver
233	Thornhill Fire Department	Terrace	Kitimat Stikine
234	Thorsen Creek Recycling Depot	Bella Coola	Central Coast
235	Trail Bay Home Hardware	Sechelt	Sunshine Coast
236	Trail Bottle Depot	Trail	Kootenay Boundary
237	Tsawwassen Bottle Depot	Delta	Metro Vancouver
238	Ucluelet Bottle Depot Ltd.	Ucluelet	Alberni Clayoquot
239	United Blvd Recycling and Waste Centre	Coquitlam	Metro Vancouver
240	Valemount Recycling Center	Valemount	Fraser Fort George
241	Vanderhoof Thrift Store	Vanderhoof	Bulkley Nechako
242	Venture Training Vernon	Vernon	North Okanagan
243	Village of Gold River	Gold River	Strathcona
244	Village of Montrose	Montrose	Central Kootenay
245	Walnut Grove Bottle Depot	Langley	Metro Vancouver
246	Wesbrook Community Centre	Vancouver	Metro Vancouver
247	Westcoast Home Hardware	Port Alberni	Alberni Clayoquot
248	Westshore Bottle Depot Ltd	Victoria	Capital Regional District
249	White Rock Return-It Depot	Surrey	Metro Vancouver
250	Wide Sky Disposal	Fort Nelson	Northern Rockies
251	Willowbrook Recycling Inc.	Langley	Metro Vancouver
252	Woss Recycling Depot	Woss	Mt. Waddington

Appendix C: 2023 Breakdown of Collection Sites by Regional District

Regional District	# of Collection Sites
Alberni-Clayoquot	4
Bulkley-Nechako	6
Capital	17
Cariboo	4
Central Coast	2
Central Kootenay	4
Central Okanagan	9
Columbia-Shuswap	8
Comox Valley	6
Cowichan Valley	9
East Kootenay	11
Fraser-Fort George	5
Fraser Valley	13
Kitimat-Stikine	4
Kootenay Boundary	3
Metro Vancouver	71
Mount Waddington	6
Nanaimo	8
North Coast	4
North Okanagan	6
Northern Rockies	1
Okanagan-Similkameen	10
Peace River	5
qathet	1
Squamish Lillooet	6
Strathcona	7
Sunshine Coast	4
Thompson-Nicola	18
Total	252

Appendix D: 2023 Audited Program Financial Statements

**PRODUCT CARE ASSOCIATION OF CANADA
BC SMOKE AND CARBON MONOXIDE
(CO) ALARMS PROGRAM**

STATEMENT OF REVENUES AND EXPENSES

31 DECEMBER 2023

**PRODUCT CARE ASSOCIATION OF CANADA
BC SMOKE AND CARBON MONOXIDE (CO) ALARMS PROGRAM
Statement of Revenues and Expenses
For the year ended 31 December 2023**

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INDEPENDENT AUDITORS' REPORT

To: BC Ministry of Environment and Climate Change Strategy,

Report on the Audit of the Statement of Revenues and Expenses

Opinion

As required by the British Columbia Environmental Management Act, Recycling Regulation 8(2)(f)(ii), we have audited the Statement of Revenues and Expenses of the BC Smoke and Carbon Monoxide (CO) Alarms Program (the "Statement") as reported by Product Care Association of Canada (the "Association") for the year ended 31 December 2023 and a summary of significant accounting policies and other explanatory information.

In our opinion, the Statement presents fairly, in all material respects, the revenues and expenses of the BC Smoke and Carbon Monoxide (CO) Alarms Program for the year ended 31 December 2023 in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the Statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter - Restriction on Distribution and Use

This report is prepared on the direction of Product Care Association of Canada's management and the BC Ministry of Environment and Climate Change Strategy. As a result, the report may not be suitable for another purpose. Our report is intended solely for Product Care Association of Canada's management and the BC Ministry of Environment and Climate Change Strategy and should not be distributed to other parties.

Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation and fair presentation of the Statement in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

INDEPENDENT AUDITORS' REPORT - continued

In preparing the Statement, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditors' Responsibilities

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted 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 this Statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Association to cease to continue as a going concern.

INDEPENDENT AUDITORS' REPORT - continued

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Rolfe Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
8 April 2024

PRODUCT CARE ASSOCIATION OF CANADA
BC SMOKE AND CARBON MONOXIDE (CO) ALARMS PROGRAM
Statement of Revenues and Expenses
For the year ended 31 December 2023

	2023	2022
Revenues	\$ 300,611	\$ 451,895
Program expenses		
Processing	427,396	328,045
Communications	86,667	93,023
Collection	75,576	63,361
Administration (Note 2(c))	59,330	46,037
Transportation	55,930	74,818
	704,899	605,284
Deficiency of revenues over expenses for the year	\$ (404,288)	\$ (153,389)
Commitment (Note 3)		

The accompanying notes are an integral part of this statement of revenues and expenses.

PRODUCT CARE ASSOCIATION OF CANADA
BC SMOKE AND CARBON MONOXIDE (CO) ALARMS PROGRAM
Notes to the Statement of Revenues and Expenses
For the year ended 31 December 2023

1. Basis of Presentation

The Statement of Revenues and Expenses (the “Statement”) only includes the revenues and expenses related to the BC Smoke and Carbon Monoxide (CO) Alarms Program (the “Program”), a segment of the operations of Product Care Association of Canada (the “Association”).

2. Summary of Significant Accounting Policies

The Statement is prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

(a) Revenue Recognition

Environmental Handling Fees are received from members of the Association making sales of designated program materials within the province of British Columbia. The Association recognizes these fees as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Environmental Handling Fees revenues are recognized as individual members report and remit them as required by the Association’s membership agreement which is at the end of the month following the reporting period that the designated program materials were sold by the member.

Members are obligated to remit Environmental Handling Fees for all products sold from the earlier of the programs’ start date or the date when the member started selling obligated products. If, for any reason, a member omits reporting and remitting Environmental Handling Fees associated with sold program products, the Association will recognize those Environmental Handling Fees as revenue when the amounts are determinable by the Association.

(b) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses and disclosure of contingencies included in the Statement. Accounts subject to estimates include revenue accruals, expense accruals, overhead allocation and processing commitments. Actual results could differ from those estimates.

(c) General and Administrative Expenses - Overhead Allocation

A portion of the total general and administrative expenses of the Association, net of expense recoveries, has been allocated to the Program. The allocation of general and administrative expenses to the Program is determined using the percentage of program specific operating expenses as compared to total operating expenses for all the Association’s programs. Included in administration expense is \$46,132 (2022 - \$32,264) of overhead expense which has been allocated to the Program.

PRODUCT CARE ASSOCIATION OF CANADA
BC SMOKE AND CARBON MONOXIDE (CO) ALARMS PROGRAM
Notes to the Statement of Revenues and Expenses
For the year ended 31 December 2023

3. Processing Commitment

At year end, the Association had unprocessed program materials on hand related to the Program with an estimated cost to process, transport and recycle of \$66,670 (2022 - \$120,018) which will be incurred in 2024.

Appendix E: 2023 Product Care Consolidated Financial Statements

PRODUCT CARE ASSOCIATION OF CANADA
FINANCIAL STATEMENTS
31 DECEMBER 2023

PRODUCT CARE ASSOCIATION OF CANADA
Financial Statements

For the year ended 31 December 2023

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INDEPENDENT AUDITORS' REPORT

To the Members,
Product Care Association of Canada

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Product Care Association of Canada (the "Association"), which comprise the statement of financial position as at 31 December 2023, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at 31 December 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises: the various Annual Reports that the Association issues for its provincial recycling programs (the "Annual Reports").

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

INDEPENDENT AUDITORS' REPORT - Continued

We obtained certain sections of the Association's Annual Reports prior to the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditors' report. We have nothing to report in this regard.

The complete Annual Reports are expected to be made available to us after the date of this auditors' report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted 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 these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ♦ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.

INDEPENDENT AUDITORS' REPORT - Continued

- ◆ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- ◆ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ◆ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- ◆ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Rolfe Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
28 May 2024

PRODUCT CARE ASSOCIATION OF CANADA
Statement of Financial Position
31 December 2023

	2023	2022
Assets		
Current		
Cash and cash equivalents	\$ 4,970,393	\$ 7,803,169
Term deposits (Note 5(a))	18,065,004	11,166,649
Accounts receivable	4,444,127	3,263,440
Prepaid expenses and deposits	668,253	686,378
	28,147,777	22,919,636
Restricted cash (Note 3)	2,012,131	2,151,872
Forgivable loans (Note 4)	373,375	347,977
Term deposits (Note 5(b))	1,500,000	9,695,138
Investments - at market value	26,402,161	23,941,026
Tangible capital assets (Note 7)	14,514,493	14,970,974
Intangible assets (Note 8)	50,000	50,000
	\$ 72,999,937	\$ 74,076,623

Liability

Current		
Accounts payable and accrued liabilities (Note 9)	\$ 8,398,461	\$ 6,661,229

Commitments (Note 11)
Contingencies (Note 10)

Net Assets

Unrestricted	11,207,548	3,627,298
Invested in tangible capital and intangible assets	14,564,493	15,020,974
Internally restricted (Note 6)	36,817,304	46,615,250
Externally restricted (Note 12)	2,012,131	2,151,872
	64,601,476	67,415,394
	\$ 72,999,937	\$ 74,076,623

APPROVED BY THE DIRECTORS:



Director



Director

The accompanying notes are an integral part of these financial statements

PRODUCT CARE ASSOCIATION OF CANADA
Statement of Changes in Net Assets
For the year ended 31 December 2023

	Unrestricted (Note 18)	Invested in Tangible Capital and Intangible Assets	Externally restricted (Note 18)	Internally restricted	Total 2023	Total 2022
Net assets - beginning of year	\$ 3,627,298	\$ 15,020,974	\$ 2,151,872	\$ 46,615,250	\$ 67,415,394	\$ 70,921,256
Deficiency of revenues over expenses for the year	(2,093,466)	(720,452)	-	-	(2,813,918)	(3,505,862)
Transfer to invested in tangible capital and intangible assets	(263,971)	263,971	-	-	-	-
Transfer from internally restricted reserve (Note 6)	11,545,998	-	-	(11,545,998)	-	-
Transfer to internally restricted (Notes 11(b) and (c))	(1,748,052)	-	-	1,748,052	-	-
Transfer to externally restricted (Note 12)	(625,759)	-	625,759	-	-	-
Transfer to unrestricted (Note 10(b))	765,500	-	(765,500)	-	-	-
Net assets - end of year	\$ 11,207,548	\$ 14,564,493	\$ 2,012,131	\$ 36,817,304	\$ 64,601,476	\$ 67,415,394

The accompanying notes are an integral part of these financial statements

PRODUCT CARE ASSOCIATION OF CANADA
Statement of Operations
For the year ended 31 December 2023

	<u>2023</u>	<u>2022</u>
		(Note 18)
Revenues (Note 17)	\$ 41,781,651	\$ 39,941,245
Expenses		
Processing	21,424,552	19,318,015
Collections	10,690,442	10,311,028
Transportation	7,509,321	6,447,522
Program administration	4,094,430	3,064,855
General and administration	4,417,644	3,610,799
	<u>48,136,389</u>	<u>42,752,219</u>
Deficiency of revenues over expenses from operations	<u>(6,354,738)</u>	<u>(2,810,974)</u>
Other income (expense)		
Investment income	1,442,671	690,877
Interest income	1,079,685	509,750
Unrealized gain (loss) on investments	1,017,308	(1,896,706)
Gain on sale of marketable securities	1,156	1,191
	<u>3,540,820</u>	<u>(694,888)</u>
Deficiency of revenues over expenses for the year	<u>\$ (2,813,918)</u>	<u>\$ (3,505,862)</u>

The accompanying notes are an integral part of these financial statements

PRODUCT CARE ASSOCIATION OF CANADA
Statement of Cash Flows
For the year ended 31 December 2023

	2023	2022
Cash provided by (used in):		
Operating activities		
Deficiency of revenues over expenses for the year	\$ (2,813,918)	\$ (3,505,862)
Items not involving cash		
Market value adjustments	(1,017,308)	1,896,706
Amortization	720,452	685,577
Loans forgiven	72,652	60,073
Gain on sale of marketable securities	(1,156)	(1,191)
	(3,039,278)	(864,697)
Changes in non-cash working capital balances		
Accounts receivable	(1,180,687)	(311,416)
Prepaid expenses and deposits	18,125	(476,929)
Accounts payable and accrued liabilities	1,737,233	(559,726)
	(2,464,607)	(2,212,768)
Investing activities		
Redemption (purchase) of term deposits	1,296,782	(145,427)
Restricted cash	139,741	(23,278)
Purchase of capital assets - net	(263,971)	(328,409)
Purchase of investments	(1,442,671)	(690,877)
	(270,119)	(1,187,991)
Financing activity		
Issuance of forgivable loans	(98,050)	(35,656)
	(98,050)	(35,656)
Net decrease in cash and cash equivalents	(2,832,776)	(3,436,415)
Cash and cash equivalents - beginning of year	7,803,169	11,239,584
Cash and cash equivalents - end of year	\$ 4,970,393	\$ 7,803,169

The accompanying notes are an integral part of these financial statements

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

1. Nature of operations

On 7 May 2001, Product Care Association (the “Association”) was incorporated under the Canada Corporations Act. The new entity was the result of the amalgamation of PPC Paint and Product Care Association and Consumer Product Care Association. Effective 7 January 2015, the Association filed Articles of Continuance under the Canada Not-for-Profit Corporations Act and changed its name to Product Care Association of Canada. The Association is a not-for-profit organization and as such, the Association is not subject to income taxes.

The purpose of the Association is to design, implement, and operate product stewardship programs in Canada or elsewhere. Product stewardship programs are industry funded and managed programs which provide a collection system to consumers for unwanted products. The program then takes responsibility for the recycling and proper disposal of the waste products. Products accepted by the Association’s stewardship programs include: paint, pesticides, flammable liquids and other household hazardous waste, lighting products and smoke and carbon monoxide alarms. The Association operates product stewardship programs for some or all of these products in BC, Saskatchewan, Manitoba, Ontario, Quebec, Nova Scotia, New Brunswick, Prince Edward Island and Newfoundland and Labrador.

2. Summary of significant accounting policies

The Association applies the Canadian accounting standards for not-for-profit organizations.

(a) Financial instruments

(i) Measurement of financial instruments

The Association initially measures its financial assets and liabilities at fair value and subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market and investments in other securities, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash and cash equivalents, restricted cash, term deposits, accounts receivable, and forgivable loans.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

The Association’s financial assets measured at fair value include investments which are comprised of various investments in mutual funds.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

2. Summary of significant accounting policies - Continued

(a) Financial instruments - Continued

(ii) Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

(iii) Transaction costs

The Association recognizes its transaction costs in the statement of operations in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

(b) Cash and cash equivalents

The Association's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with a maturity period of three months or less from the date of acquisition. Term deposits that the Association cannot use for current transactions because they are pledged as security are also excluded from cash and cash equivalents.

(c) Tangible capital assets

Tangible capital assets are recorded at cost. The Association provides for amortization using the straight-line method at rates designed to amortize the cost of the tangible capital assets over their estimated useful lives. The annual amortization rates are as follows:

Building	25 years
Office equipment	2 years
Depot equipment	2, 3 and 5 years

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

2. Summary of significant accounting policies - Continued

(d) Intangible assets

Intangible assets are recorded at cost. The Association provides for amortization using the following methods at rates designed to amortize the cost of the intangible assets over their estimated useful lives. The annual amortization rate is as follows:

ERP software	5 years
--------------	---------

Intangible assets with an indefinite life are not amortized and are assessed annually for impairment.

(e) Impairment of long-lived assets

The Association tests long-lived assets for impairment when events or changes in circumstances indicate that their carrying value may not be recovered. When a tangible capital asset or intangible asset no longer contributes to the services provided by the Association its carrying value amount is written down to its residual value. No impairment losses were determined by management to be necessary for the year.

(f) Revenue recognition

Environmental Handling Fees (EHFs) are received from registered members within the provinces which participate in the Association's programs. The Association recognizes these fees as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. EHF's revenues are recognized as individual members report and remit them as required by the Association's membership agreement which is by the end of the month following the reporting period that the designated program materials were sold by the member.

Members are obligated to remit EHF's for all products sold from the earlier of the programs' start date or the date when the member started selling obligated products. If, for any reason, a member omits reporting and remitting EHF's associated with sold program products, the Association will recognize those EHF's as revenue when the amounts are determinable by the Association.

Other contract fees are recognized as revenue upon completion of the services provided.

Investment income includes interest income, and realized and unrealized investment gains and losses. Unrealized gains and losses are reported in the statement of operations. Investment income is recognized as revenue when earned.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

2. Summary of significant accounting policies - Continued

(g) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingencies at the date of the statement of financial position. Accounts and disclosures subject to estimates include amortization of tangible capital and intangible assets, accrued liabilities, revenue recognized for EHF's receivable and commitments for unprocessed product on hand. Management believes that estimates utilized in preparing the financial statements are prudent and reasonable, however, actual results could differ from those estimates.

(h) Foreign exchange

Monetary assets and liabilities of the Association which are denominated in foreign currencies are translated at year end exchange rates. Other assets and liabilities are translated at rates in effect at the date the assets were acquired and liabilities incurred. Revenue and expenses are translated at the rates of exchange in effect at their transaction dates. The resulting gains or losses are included in the statement of operations.

3. Restricted cash

Restricted cash is comprised of the following amounts:

	2023	2022
Quebec Recycfluo Program Reserve (Note 12)	\$ 2,012,131	\$ 1,386,372
Ontario Fee Reduction Reserve (Note 10(b))	-	765,500
	\$ 2,012,131	\$ 2,151,872

The restricted cash for the Quebec RecycFluo Program Reserve is comprised of \$1,453,905 of cash held in a segregated bank account and \$558,226 of cash allocated from the Association's cash and cash equivalents. Subsequent to year end the Association has transferred \$558,226 of cash to the Quebec RecycFluo Program's segregated bank account.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

4. Forgivable loans

The Association has advanced funds in the form of forgivable loans to various organizations for the development of collection facilities for specific programs (Note 11(b)). Providing that the collection facility commences operations and meets the various criteria in the collection site agreement, these funds and any related interest are forgiven at the rate of 10% or 20% of the original amount of the loan on each anniversary of the commencement of the collection site's operations. If the development of the collection facility is not completed, or the collection facility does not commence operations, the amounts advanced are repayable to the Association plus interest at 8% per annum.

	2023	2022
Balance - beginning of year	\$ 347,977	\$ 372,394
Funds advanced during the year	98,050	35,656
Loans forgiven during the year	(72,652)	(60,073)
Balance - end of year	\$ 373,375	\$ 347,977

5. Term deposits

(a) Short-term

As at 31 December 2023, the Association held term deposits of \$18,065,004 (2022 - \$11,166,649) with maturity dates ranging from 10 January 2024 to 18 August 2024 and bearing interest at 1.50% to 5.84% per annum which have been classified as a short-term assets.

(b) Long-term

As at 31 December 2023, the Association held a term deposit totalling \$1,500,000 (2022 - \$9,695,138) with maturity date of 14 August 2025 and bearing interest at 5.84% per annum which has been classified as long-term assets.

6. Internally restricted net assets

During the prior year, the Directors of the Association approved the PCA Members' Net Assets Management and Allocation Policy, which includes the establishment of an internally restricted PCA Program Reserve Fund and resulted in the closure of the previous internally restricted Reserve Fund. The PCA program Reserve Fund is presented as internally restricted net assets on the statement of financial position and statement of changes in net assets.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

6. Internally restricted net assets - Continued

The purpose of the PCA Program Reserve Fund is as follows:

- stabilizing eco fees by being available to manage year to year volume fluctuations;
- covering the costs of winding up the Association by the decision of the members or as consequence of regulatory change, in an orderly manner, not to exceed two years;
- to cover the cost of unanticipated or extraordinary items;
- Interim funding of program expansion;
- to fund other special projects (such as the acquisition or construction of a building);
- to fund the purchase of capital equipment; and
- to act as a sinking fund to cover the cost of managing products with long life spans, for which collection may occur well in the future

The balance of the PCA Program Reserve Fund shall be equal to or be less than programs' total expenses recorded in the most recently completed year, and should never fall below six months of the programs' total expenses. At the discretion of the Directors, the balance of the PCA Program Reserve Fund may exceed the most recent year's expenses in cases where programs have elevated risks due to market conditions compounded with long life spans of associated program products. The amount of the PCA program reserve threshold is recalculated on an annual basis and the reserve value is adjusted accordingly at year end for the associated year which is presented in the statement of changes in net assets as a fund transfer.

The assets in the PCA Program Reserve Fund consist of cash, term deposits and investments in fixed income and equity securities, and are independently managed.

During the year, \$11,545,998 was transferred from the internally restricted net assets to the unrestricted net assets (2022 - \$46,615,250 was transferred from unrestricted net asset to internally restricted net assets).

The balance of internally restricted net assets is comprised of the following amounts:

	2023	2022
PCA Program Reserve Fund	\$ 35,069,252	\$ 46,615,250
Funds available for the development of collection facilities (Note 11(b))	748,052	-
Funds available for the development of Saskatchewan collection facilities (Note 11(c))	1,000,000	-
	\$ 36,817,304	\$ 46,615,250

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

7. Tangible capital assets

	Cost	Accumulated Amortization	2023 Net	2022 Net
Land	\$ 7,659,119	\$ -	\$ 7,659,119	\$ 7,659,119
Buildings	8,141,509	1,868,280	6,273,229	6,598,890
Depot equipment	3,410,758	2,828,613	582,145	712,965
Office equipment	5,551	5,551	-	-
	\$ 19,216,937	\$ 4,702,444	\$ 14,514,493	\$ 14,970,974

Land and buildings consist of two properties where legal ownership resides with bare trustee corporations. The Association has beneficial ownership of the properties.

Included in operating expenses and general and administrative expenses is a total of \$720,452 (2022 - \$685,577) of amortization expense.

8. Intangible assets

	Cost	Accumulated Amortization	2023 Net	2022 Net
ERP Software	\$ 754,986	\$ 754,986	\$ -	\$ -
Quebec RecycFluo Program	50,000	-	50,000	50,000
	\$ 804,986	\$ 754,986	\$ 50,000	\$ 50,000

During the 2012 fiscal year, the Association acquired certain intangible assets related to commencement of the Quebec RecycFluo Program for \$50,000. The intangible assets acquired consist of the program trademark and the list of program members that was established by the previous program manager. Management of the Association is of the opinion that no impairment allowance is required for the 2023 fiscal year.

9. Accounts payable and accrued liabilities

	2023	2022
Accounts payable and accrued liabilities	\$ 8,316,632	\$ 6,591,595
Government remittances payable	81,829	69,634
	\$ 8,398,461	\$ 6,661,229

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

10. Contingencies

- a) During the 2020 to the 2021 fiscal years, the Association accrued estimated penalties of \$810,354 as a result of the program not meeting certain material collection targets pursuant to the Regulation regarding the recycling and recovery of products by businesses. On 30 June 2022, the government of Quebec amended the Regulation and as such, the penalties accumulated in previous years have been cancelled. Due to this, during the 2022 fiscal year the Association reversed the \$810,354 of penalties previously accrued in the financial statements, which was recorded as a reduction in program administration expenses, and has not accrued any estimated penalties for the 2022 fiscal year.

The amended regulation requires certain collection targets beginning in the Association's 2023 fiscal year, and the Association will be subject to potential penalties if these targets are not met. The Association has met the required target during 2023 and has not accrued any estimated penalties for the 2023 fiscal year.

- b) Pursuant to the Surplus Fund Transfer Addendum (Note 13), the Association established a restricted reserve fund of \$765,500 from the Association's existing assets excluding the surplus funds received as part of the Fee Reduction Campaign. The purpose of the restricted reserve fund was to cover certain expenses which may be invoiced by Stewardship Ontario should there be a delay in transitioning the MHSW program to individual producer responsibility beyond 30 September 2021. In the event that there was insufficient funding in the restricted reserve fund to cover the expenses during a transitional delay, the Association was required to fund any expenses in excess of the restricted reserve fund from its own assets. During the year, the Ontario MHSW program has been formally terminated and the funds have been released and transferred into the Association's unrestricted net assets.

11. Commitments

- (a) The Association has a lease agreement for the Quebec office suite which expires on 31 May 2024. During the year, the Association has entered into an extension which expires on 31 May 2027.

The Association has a lease agreement for the Ontario office which expires on 29 Feb 2024. During the year, the Association has entered into an extension which expires on 28 February 2031.

The annual lease payments for the Association's premises are as follows:

2024	\$ 139,461
2025	220,799
2026	198,037
2027	149,737
2028	117,609
Thereafter	<u>256,084</u>
	<u>\$ 1,081,727</u>

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

11. Commitments - Continued

- (b) In previous years, the Association's board of directors had passed resolutions to make funds up to \$1,535,000 available which can to be used for the development of collection facilities for certain ongoing programs. These funds are to be disbursed at the discretion of the Association based on an application process from qualifying organizations. As of 31 December 2023, \$786,948 of loans have been disbursed from the pool of available funds (Note 4) and \$413,573 of loans have been forgiven. During the year, the Association transferred the remaining undisbursed amount available to be loaned of \$748,052 to internally restricted net assets.
- (c) In previous years, the Association's board of directors passed a resolution to make capital funding of up to \$1,000,000 available to collection sites participating in the Saskatchewan Household Hazardous Waste Program. The terms and conditions of how these funds will be disbursed have not been determined by the Association at the date of the Independent Auditors' Report. During the year, the Association transferred the remaining undisbursed amount available to be loaned of \$1,000,000 to internally restricted net assets.
- (d) At year end the Association had unprocessed product on hand with an estimated cost to process, transport and recycle of \$1,041,533 (2022 - \$627,275) which will be incurred during 2024.

12. Externally restricted net assets

Externally restricted net assets is comprised of the following amounts:

	2023	2022
Quebec Recycfluo Program Reserve	\$ 2,012,131	\$ 1,386,372
Ontario Fee Reduction Reserve (Note 10(b))	-	765,500
	\$ 2,012,131	\$ 2,151,872

Pursuant to the agreement between the Association and Societe Quebecoise de recuperation et de recyclage, the Association is required to maintain a reserve fund equal to a minimum of six months and a maximum of twelve months of program operating expenses. The purpose of the reserve fund is to cover the expenses during a potential wind down of the program. During the year, the Association transferred \$558,226 from unrestricted net assets to the externally restricted net assets related to the Quebec Recycfluo Program Reserve. Additionally, interest income of \$67,533 (2022 - \$23,278) was transferred from unrestricted net assets to the Quebec Recycfluo Program Reserve resulting in a total fund transfer of \$625,759.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

13. Ontario Fee Reduction Campaign

On 24 June 2020, the Resource Productivity and Recovery Authority (“RRPA”) approved the Surplus Fund Transfer Addendum which, among other matters, included a transfer of surplus funds from the previous Municipal Hazardous or Special Waste (“MHSW”) program to Stewards or members of the program. On 8 July 2020, the Association entered into an agreement with Stewardship Ontario (“SO”) to distribute surplus funds from the MHSW program to the members of the Ontario PaintRecycle Program and the Ontario Pesticides, Solvents and Fertilizers Program (the “Programs”). Under the agreement the Association received total surplus funds of \$16,366,500, of which \$14,586,000 was to be distributed to members of the Ontario PaintRecycle Program and \$1,780,500 was to be distributed to members of the Ontario Pesticides, Solvents and Fertilizers Program by fee reductions and the residual funds that could not be applied towards fee reductions was to be disbursed in accordance with the residual funds addendum. The total of these funds were fully distributed as of 31 December 2021.

During the prior year, SO transferred additional funds of \$585,039, of which \$499,472 was to be distributed to members of the Ontario PaintRecycle Program and \$85,567 was to be distributed to members of the Ontario Pesticides, Solvents and Fertilizers Program. The total of these funds were fully distributed to members as of 31 December 2022.

During the prior year, the board of directors approved an extension of the Ontario Solvent fee reduction program. The extended fee reduction program is funded from the accumulated surplus generated by the Association's Solvent program which has been used to reduce EHF's owing by members.

For the year ended 31 December 2023, the extended Ontario Solvents fee reduction program resulted in a decrease in EHF revenue of \$639,974 (2022 - \$676,667). During the year, the board of directors approved the termination of the Ontario Solvent fee reduction program effective from the October 2023 reporting period.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

14. Financial instruments

The Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the Association's risk exposure and concentrations at the statement of financial position date, 31 December 2023.

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association's main credit risks relate to its cash and cash equivalents, restricted cash, term deposits, accounts receivable and forgivable loans. Cash, cash equivalents, restricted cash and term deposits are in place with major financial institutions. Concentrations of credit risk with respect to accounts receivable are limited due to the large number of customers. Concentrations of credit risk with respect to the forgivable loans are limited to the extent that a collection facility who has received a forgivable loan does not become operational and the loan becomes repayable to the Association (Note 4). The Association has evaluation and monitoring processes in place and writes off accounts when they are determined to be uncollectible. There has been no change to the risk exposure from the prior year.

(b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is not exposed to this risk due to its strong working capital position. There has been no change to the risk exposure from the prior year.

(c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

(d) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Association has investments denominated in U.S. dollars included in the reserve (Note 6). As such, these investments are exposed to foreign exchange fluctuations.

Certain assets and liabilities are exposed to foreign exchange fluctuations due to transactions denominated in foreign currency. As at 31 December 2023, cash and accounts receivable of \$271,087 USD and \$154,360 USD (2022 - \$201,114 USD and \$164,974 USD) respectively and accounts payable and accrued liabilities of \$Nil USD (2022 - \$12,275 USD) has been converted into Canadian dollars. There has been no change to the risk exposure from the prior year.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

14. Financial instruments - Continued

(e) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Association is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-rate instruments subject the Association to a fair value risk while the floating-rate instruments subject it to a cash flow risk. There has been no change to the risk exposure from the prior year.

(f) Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Association is exposed to other price risk through amounts held in investments. There has been no change to the risk exposure from the prior year.

15. Controlled organization

The Association controls PCA Product Stewardship Inc. ("PCA PSI") as it is the sole member of PCA PSI and has the right to appoint the majority of PCA PSI's Board of Directors.

PCA PSI was created to develop and manage programs in the USA that allow members to easily satisfy state regulations around the end of life handling of various products produced and sold by industry. PCA PSI is currently managing the Washington State LightRecycle program and the California State ThermostatCare program.

PCA PSI has not been consolidated in the Association's financial statements. Financial statements of PCA PSI are prepared in accordance with US generally accepted accounting principals FASB ASC 958, not-for-profit entities. The financial summary as at 31 December 2023 and for the year then ended are based on the unaudited financial statements as prepared by management and are translated to Canadian dollars using the current rate method.

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

15. Controlled organization - Continued

PCA PSI

	31 December 2023	31 December 2022
	(unaudited)	
Financial Position		
Total assets	\$ 3,412,261	\$ 4,866,224
Total liabilities	437,819	1,308,165
Total net assets	2,974,442	3,558,059
	\$ 3,412,261	\$ 4,866,224
	(unaudited)	
Results of Operations		
Total revenue	\$ 2,321,228	\$ 3,393,312
Total expenses	2,831,551	2,333,196
(Deficiency) excess of revenues over expenses	\$ (510,323)	\$ 1,060,116
	(unaudited)	
Cash Flows		
Cash (used in) provided by operating activities	\$ (1,347,453)	\$ 2,121,950
Increase (decrease) in cash	\$ (1,347,453)	\$ 2,121,950

PRODUCT CARE ASSOCIATION OF CANADA
Notes to the Financial Statements
For the year ended 31 December 2023

16. Related party transactions

The Association is related to PCA PSI (Note 15). The following summarizes the related party balances and transactions for the year.

Included in accounts receivable is \$22,019 (2022 - \$29,779) due from PCA PSI. These amounts are unsecured, non-interest bearing and will be received in the 2024 fiscal year.

Included in revenues is \$230,061 (2022 - \$270,090) charged to PCA PSI for administrative expenses.

These transactions are in the normal course of operations and have been valued at the exchange amount which is the amount of consideration established and agreed to by the related parties.

17. Revenue

	2023	2022
Environmental Handling Fees	\$ 40,216,607	\$ 38,323,036
Other	1,565,044	1,618,209
	\$ 41,781,651	\$ 39,941,245

18. Comparative figures

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2023 financial statements.

Appendix F: 2023 Independent Non-Financial Audit

PRODUCT CARE ASSOCIATION OF CANADA

**BC SMOKE AND CARBON MONOXIDE (CO)
ALARMS PROGRAM**

**INDEPENDENT REASONABLE
ASSURANCE REPORT**

31 DECEMBER 2023

INDEPENDENT REASONABLE ASSURANCE REPORT

To the Directors of
Product Care Association of Canada,

Assurance Level and Selected Information

We have been engaged by Product Care Association of Canada (the “Association”) to perform a reasonable assurance engagement in respect of the following information (the “Selected Information”) detailed in Appendix 1, and also included within the Association’s Annual Report for the BC Smoke and Carbon Monoxide (CO) Alarms (“AlarmRecycle”) Program to the British Columbia Ministry of Environment and Climate Change Strategy for the year ended 31 December 2023:

- Section 4 - Collection System and Facilities and Appendix B - the location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of BC Regulation 449/2004 (the “Recycling Regulation”);
- Section 6 - Pollution Prevention Hierarchy and Product/Component Management - the description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the Recycling Regulation;
- Section 7 - Product Sold and Collected and Recovery Rate - the description of how total amounts of the producer’s product collected has been calculated in accordance with Section 8(2)(e) of the Recycling Regulation; and
- Section 9 - Plan Performance – the description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b), (d) and (e) of the Recycling Regulation.

Our reasonable assurance engagement does not constitute a legal determination on the Association’s compliance with Sections 8(2)(b), (d) and (e) of the Recycling Regulation.

Responsibilities

Preparation and fair presentation of the Selected Information in accordance with the evaluation criteria as listed in Appendix 1 is the responsibility of the Association's management. Management is also responsible for such internal control as management determines is necessary to enable the preparation of the Selected Information such that it is free from material misstatement. Furthermore management is responsible for preparation of suitable evaluation criteria in accordance with the Recycling Regulation Guidance - Third Party Assurance for Non-Financial Information in Annual Reports - 2022 Reporting Year dated November 2022, as specified by the Director under section 8(2)(h) of the Recycling Regulation of the Province of British Columbia.

Our responsibility is to express an opinion on the Selected Information based on the procedures we have performed and the evidence we have obtained.

Evaluation Criteria

The evaluation criteria presented in Appendix 1 are an integral part of the Selected Information and address the relevance, completeness, reliability, neutrality and understandability of the Selected Information.

Applicable Quality Control Requirements

We apply the Canadian Standards on Quality Management and, accordingly, maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Scope of the Reasonable Assurance Engagement

We carried out our reasonable assurance engagement in accordance with the International Standard on Assurance Engagements 3000 (ISAE 3000) published by the International Federation of Accountants. This Standard requires that we comply with independence requirements and plan and perform the engagement to obtain reasonable assurance about whether the Selected Information is free of material misstatement.

A reasonable assurance engagement includes examining, on a test basis, evidence supporting the amounts and disclosures within the Selected Information. The procedures selected depend on our judgement, including the assessment of the risks of material misstatement in the Selected Information due to omissions, misrepresentations and errors. In making those risk assessments, we consider internal control relevant to the Association's preparation and fair presentation of the Selected Information in order to design assurance procedures that are appropriate in the circumstances, but not for the purpose of expressing a conclusion on the effectiveness of the Association's internal control. A reasonable assurance engagement also includes assessing the evaluation criteria used and significant estimates made by management, as well as evaluating the overall presentation of the Selected Information. The main elements of our work were:

- Gain an understanding of the data collection, monitoring and reporting processes through inquiries of management;
- Testing the processes, documents and records on a sample basis;
- Re-calculating quantitative data on a sample basis as it pertains to the Selected Information; and
- Evaluation the presentation of the Selected Information in the Annual Report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Inherent Limitations

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the Selected Information and the methods used for determining and calculating such information. Qualitative interpretations of relevance, materiality and the accuracy of data are subject to individual assumptions and judgments. Furthermore, the nature and methods used to determine such information, as well the evaluation criteria and the precision thereof, may change over time. It is important to read our report in the context of the evaluation criteria.

Conclusion

In our opinion, the Selected Information within Product Care Association of Canada's Annual Report for the BC Smoke and Carbon Monoxide (CO) Alarms Program for the year ended 31 December 2023 presents fairly in accordance with the evaluation criteria, in all material respects:

- The location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of the Recycling Regulation;
- The description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the Recycling Regulation;
- The description of how total amounts of the producer's product collected has been calculated in accordance with Section 8(2)(e) of the Recycling Regulation; and
- The description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b), (d) and (e) of the Recycling Regulation.

Emphasis of Matter

Without qualifying our opinion, the following should be noted regarding the information contained in the Annual Report:

1. The Selected Information included in Section 6 - Pollution Prevention Hierarchy and Product/Component Management is determined based on supporting documentation and survey responses from the primary processors. Hazardous materials are not tracked on shipping manifests until radioactive alarms are broken into sub-components and the radioactive material is sent from the primary processors to a secondary storage facility. For one of the primary processors, this process is completed in the United States and falls under the US Environmental Protection Agency standards. No shipping documents have been reviewed to ensure these standards have been met. The second primary processor is located outside of B.C. Due to this, no B.C. hazardous waste manifests were available to verify the final disposition of these materials. As such, there is uncertainty surrounding the Selected Information contained in the Pollution Prevention Hierarchy section of Appendix 1.

2. The amount of product sold and recovery rate was not included in the scope of the Selected Information. Given the small number of manufacturers of these products selling into the B.C. market, it was approved by the Ministry of Environment that aggregated sales data would not be made publicly available in the Annual Report. As the Association is not required to report sales data, the recovery rate has also been excluded from the scope of the Selected Information as sales data forms part of this calculation.

Other Matter

Our report has been prepared solely for the purposes of management's stewardship under the Recycling Regulation and is not intended to be and should not be used for any other purpose. Our duties in relation to this report are owed solely to the Association, and accordingly, we do not accept any responsibility for loss occasioned to any other party acting or refraining from acting based on this report.

Rolfe Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
19 June 2024

Appendix 1

Evaluation Criteria

Collection facilities

Specific disclosures in the annual stewardship report from Section 4 - Collection System and Facilities for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
Total number of collection facilities – 252	Table 4: Collection Site by Type (2023) Appendix B – List of 2023 Program Collection Sites
Change in the number of collection facilities in 2023 – “Thirty-one collection sites were added and four were removed in 2023.”	

The following evaluation criteria were applied to the assessment of the location of collection facilities, and any changes in the number and location of collection facilities from the previous report in accordance with Section 8(2)(b) of the Recycling Regulation:

- “Collection facilities” are depots that have a signed contract with the Association for the collection of program materials during the reporting period: 1 January – 31 December 2023, a physical location that is available to collect program materials and the staff of the facility has an adequate understanding of the program.
- The Association maintains a listing of all collection facilities for the program, including the location of the collection facility, the total of which agrees to the number of collection facilities as disclosed in the Annual Report.
- Large volume generator’s (LVG’s) are excluded from the number of collection facilities.
- The change in number of collection facilities is calculated by comparing the current number of collection facilities, a sum of all the collection facilities that have a signed contract within a given reporting year and those that closed within the same reporting year, to the number of collection facilities reported in the prior reporting year.

Pollution prevention hierarchy

Specific disclosures in the annual stewardship report from Section 6 - Pollution Prevention Hierarchy and Product/Component Management for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
“The following is based on information provided by the Program’s downstream processors, where available, or based on the understanding of the service agreement with the downstream processors.”	
Alarm Type: Radioactive Alarms Sub-component: Radioactive cells End fate: 100% of product recovered stored at licensed long-term storage facility Sub-component: Plastic End fate: 100% of product recovered recycled Sub-component: Metal End fate: 100% of product recovered recycled	Table 7: Product / Component Management

<p>Alarm Type: Photovoltaic (non-radioactive alarms) Sub-component: Plastic End fate: 100% of product recovered recycled</p> <p>Sub-component: Metal End fate: 100% of product recovered recycled</p> <p>“Some of the alarms collected in 2023 were not shipped for processing until the subsequent year. Statements regarding the end fate of alarms are in reference to materials processed in 2023 only.”</p> <p>“Based on information provided in end fate surveys completed by the Program’s primary processors.”</p>	
<p>“According to information obtained from end fate surveys completed by the downstream processors, the plastic and metal components are separated and sent for recycling and the Am-241 foil is shipped for long-term storage at a licensed radioactive waste facility.”</p>	

The following evaluation criteria were applied to the assessment of how the recovered product is managed in accordance with the pollution prevention hierarchy in accordance with Section 8(2)(d) of the Recycling Regulation:

- The Association maintains a listing of all products shipped to the primary processors which is supported by shipping documents or processor invoices.
- One of the program’s primary processors provides documents indicating the amounts of Am-241 collected, the other processor provides documentation showing shipments of Am-241 to the downstream processor.
- The processors provide information on product management in an annual questionnaire.
- The Association performs periodic site inspections of the processors’ facilities. Site inspection criteria have been developed to confirm the responses in the questionnaire provided by the primary processor. A site inspection was performed for one of the processors during 2019 and a site inspection was performed for the other processor during 2023.

Product collected

Specific disclosures in the annual stewardship report from Section 7 - Product Sold and Collected and Recovery Rate for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
# of alarms collected – in small containers 97,266	Table 8: Units Collected, January 1 – December 31, 2023
# of alarms collected – in mega bags 14,858	
<p>“The number of alarms collected in small containers (boxes and totes) and mega-bags was calculated by multiplying the number of small containers and mega-bags collected during the year by a conversion factor of 43 alarms per small container and 874 alarms per mega-bag. The conversion factors were calculated by averaging the units of alarms from more than 2,346 small collection containers and 18 mega-bags, which were sorted and counted in 2023 at Product Care’s facility.”</p>	
<p>“Sorted refers to alarms that were processed in 2023. Not all alarms collected are processed in the same year.”</p>	

The following evaluation criteria were applied to the assessment of the description of how total amounts of the producer’s product collected has been calculated in accordance with Section 8(2)(e) of the Recycling Regulation:

- The Association maintains a listing of product collected by product category for the fiscal year which agrees to the amounts disclosed in the Annual Report.
- Each shipment of product collected is supported by documentation indicating the total number of small containers or mega bags collected and the type of program materials collected which has been agreed upon by the shipper, receiver and carrier.
- The calculation of the number of alarms in small containers is determined using the total number of small containers collected during the year and converting to units using the average number of units per box. The average number of units per box is determined by counting the contents of a sample of small containers received during the year.
- The number of alarms collected in mega bags is determined using the total number of mega bags collected during the year and converting to units using the average number of units per mega bag. The average number of units per mega bag is determined by counting the contents of a sample of mega bags received during the year.
- The Association is not required to present product sold or a recovery rate in the Annual Report. Given the small number of manufacturers of these products selling into the B.C. market, it was approved by the British Columbia Ministry of Environment and Climate Change Strategy that aggregated sales data would not be made publicly available in the Annual Report.

Performance targets

Specific disclosures in the annual stewardship report from Section 9 – Plan Performance for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
Target – units collected 2023 Assertion – Target exceeded: Approximately 112,124 units collected	Table 11: 2023 Key Program Measures and Performance

The following evaluation criteria were applied to the assessment of the description of performance for the year in relation to targets in the approved stewardship plan under Section 8(2)(b), (d) and (e) of the Recycling Regulation:

- All stewardship plan targets relating to Section 8(2)(b), (d) and (e) of the Recycling Regulation have been identified and reported on by management in the Annual Report.
- The description of progress against targets to date is supported by records of progress maintained by the Association.