



BRITISH COLUMBIA ALARMRECYCLE ANNUAL REPORT TO THE DIRECTOR 2017

For submission to:
Director, *Extended Producer
Responsibility Programs*
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1. Executive Summary

The BC Smoke and Carbon Monoxide (CO) Program (“Program”) began on October 1, 2011. AlarmRecycle is operated by Product Care Association of Canada (“PCA”) 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 on August 17, 2011 and covering the period October 1, 2011 to December 31, 2016 (“Program Plan”). As per the terms of the Program Plan, collection targets for 2013 through 2017 were established in 2013 as an amendment to the Program Plan (“Amendment”). This annual report provides the information required pursuant to section 8(2) of the Regulation covering the period from January 1 to December 31, 2017.

Products within plan	Residential-use smoke and carbon monoxide (CO) alarms
Program website	http://www.regeneration.ca/programs/smoke-co-alarms/british-columbia/ https://www.productcare.org/member-support/british-columbia/

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 December 2016 revealed 62% of BC residents were aware of a program to recycle smoke and CO alarms. • 2 websites (productcare.org / regeneration.ca) provide detailed information about the Program for members and service partners. • Point of sale and point of return materials available for free upon request. • Advertised through digital campaign. • Published print ads in 2017 municipal waste and recycling calendars and newspaper. • Broadcasted multi language advertisements on a number of radio stations (English, Mandarin, Cantonese, Hindi & Punjabi). • Ran alarm-specific advertisements in resto-bars across the province.

Recycling Regulation Reference	Topic	Summary
		<ul style="list-style-type: none"> • Participated in events (e.g. BC Home & Garden Show, Party for the Planet etc.) • Collaborated through RCBC's Hotline and Recyclepedia, the SABC Recycling Handbook and the BC Recycles Ambassadors to provide consumer-facing information about AlarmRecycle. • Focused on community partnerships and collection during Fire Prevention Week.
Part 2, Section 8(2)(b)	Collection System and Facilities	<ul style="list-style-type: none"> • At the end of 2017, the collection system included 196 contracted collection sites, including 72 return-to-retail locations, 15 local government facilities, 2 fire departments and 107 private recycling depots.
Part 2, Section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	<ul style="list-style-type: none"> • Ionization foil stamping technology ensures less waste produced and less precious metals used in this stage of the manufacturing process. • Amount of materials in alarms continue to decrease while the use of recyclable materials in packaging increase. • There is a general trend in the industry to move from 9 volt to 3 volt alarms reducing the number of batteries required for product operation. • Some manufacturers are looking into implementing best practice environmental standards from one region across all products sold to different countries.
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, 2017, the Program collected approximately 104,339 units.
Part 2, Section 8(2)(e.1)		<ul style="list-style-type: none"> • Table 4 lists units collected by Regional District.

Recycling Regulation Reference	Topic	Summary
Part 2, Section 8(2)(f)	Summary of Deposits, Refunds, Revenues and Expenses	<ul style="list-style-type: none"> See Appendix E for the Program’s Independent Financial 2017 Audit report.

The Program Plan sets out a number of key performance targets for the Program. The following chart summarizes the Program’s performance in 2017 and strategies for improvement going forward, where applicable.

Key Program Measures and Performance

2017 Key Program Measures and Performance		
Part 2 section 8(2)(g)		
	2017 Performance	Strategies for Improvement
	Approximately 104,339 units collected (2017 collection target of 28,078 units based on 5% annual increase from 2012 baseline of 22,000 units, as per collection targets set in 2013.)	n/a
	As part of SABC, AlarmRecycle continued to work with other stewardship organizations (e.g. LightRecycle and PaintRecycle) in outreach to stakeholders. In addition, AlarmRecycle engaged RCBC for hotline and Recyclepedia services.	AlarmRecycle will continue to reach out to community groups and work with other stewardship programs, where synergies exist.
	99.3% of the population has access to a collection site according to SABC’s standard (2017 accessibility study)	n/a

2. Program Outline

The BC Smoke and Carbon Monoxide (CO) Alarm Program (“Program”) began on October 1, 2011. The Program is operated by Product Care Association of Canada (“PCA”) 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 on August 17, 2011 and covering the period October 1, 2011 to December 31, 2016 (“Program Plan”). PCA submitted a revised Plan to the Ministry on August 15, 2016, currently under review with the Ministry. In the interim, the Program continues to operate pursuant to the terms of the 2011-2016 Plan. This annual report provides information required pursuant to section 8(2) of the Regulation covering the period from January 1 to December 31, 2017.

Program members include manufacturers, brand owners, distributors, first importers and retailers. In 2017, there were 57 Program members. For a complete list of Program members registered as of December 31, 2017, see Appendix A.

Products that are recycled 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 2017, the Program had developed a collection network of 196 permanent year-round 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 facilities.

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 are outlined in Section 3 of this report.

The Program, pursuant to the terms in its approved Program Plan, established a collection rate target increase of 5% per annum with the 2012 collection volume of 22,000 units as a baseline. In 2017, approximately 104,339 alarm units were collected, exceeding the collection target by 76,261 units or 371% (see Table 5).

3. Public Education Materials and Strategies

PCA implemented a communication program to educate consumers in accordance with regulatory requirements. The following section provide a summary of communication efforts for 2017.

Program Awareness

The Program conducts a consumer awareness survey every two years. A consumer awareness survey conducted in 2016 revealed that 62% of British Columbians were aware of a recycling program for smoke

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.

and CO alarms. The survey was conducted between December 9 and December 13, 2016, surveying 1,012 randomly selected adult British Columbia residents. The next survey will be conducted in 2018.

Website

The Program utilizes two websites. Regeneration.ca is a consumer-facing portal for information about the Program. Productcare.org provides Program members and service partners with materials, information and resources.

ReGeneration.ca includes the following content for the Program in British Columbia:

- Collection site finder (a map displaying locations of the collection sites);
- Collection site hours and operations;
- Accepted product list;
- Other information (e.g., Frequently Asked Questions about the Program).

An estimated 89,576 unique visitors utilized the website during the 2017 calendar year. The Program page received 1,294 visitors.

Point of Sale (PoS) and Point of Return (PoR) Materials

PCA designed and distributed both PoS and PoR materials free of charge as requested by retailers, collection sites, municipalities, etc. Program rack cards (5x8) and posters (11x17) were made available for reorder through an online order form (see Appendix B for examples).

Program Phone Line

PCA operated a toll-free telephone number (1-888-772-2972) for consumers and other stakeholders to obtain information about the Program.

Digital Advertising

PCA continued a targeted digital campaign including syndicated Facebook posts, targeted digital display ads, and smart digital display (re-serving impressions to pre-qualified audiences). Digital search ads were specifically targeted at internet users who performed online searches related to the purchase, use and disposal of smoke and CO alarm products in British Columbia.

Additionally, Facebook advertising involved a “gated” content strategy, meaning content was targeted specifically to residents of British Columbia.

Print Advertising

The Program was promoted via print ads published in 2017 municipal waste and recycling calendars throughout BC. In addition, print ads appeared in the Westender (a free newspaper available for residents of downtown Vancouver) publications leading up to Vancouver’s Pride Day.

Radio Advertising

The Program was part of a 2017 spring and fall advertising campaign on a top Lower Mainland radio station, Z95.3FM. Thirty-second commercials aired from March 13th through June 11th and again from September 18th through December 17th. To complement the on-air advertising, the Program also

advertised on the radio station's digital pre-roll video segments from January 16th through April 16th and again from May 29th through August 7th (See Appendix B).

Thirty-second multi-language ads were broadcast on two Lower Mainland radio stations in 2017. Spice Radio aired Hindi and Punjabi commercials from January 1st to November 30th. Fairchild Radio aired Mandarin and Cantonese commercials from March 1st to November 27th.

Out-of-Home Advertising

The Program ran alarm-specific advertisements via NewAd advertising featured in "resto-bars" throughout the province targeting homeowners in suburban areas. The campaign ran for five weeks from mid-May until end of June, and received over 74,000 impressions.

Events

PCA attended multiple events with the goal of educating people on the importance of waste diversion and recycling. They included the following:

- BC Home & Garden Show: February 22 - 26
- Party for the Planet (City of Surrey): April 22
- Burnaby Environmental Festival: May 27
- Science World's Green Days: May 13
- Khatsahlano Street Festival: July 8
- Vancouver Pride Festival: August 6
- Vancouver Mural Festival: August 12

Partnerships & Sponsorships

PCA was a prize sponsor of Science World's BC Green Games in 2017, a digital eco-storytelling contest for schools throughout British Columbia. As part of the sponsorship, Science World's "On the Road" team visited several schools across the province and reached over 31,000 students. During these visits, Science World staff handed out program brochures containing recycling information and eco-friendly giveaways. In addition, the BC Green Games website listed PCA as a sponsor with a description of its recycling programs.

A custom alarm recycling colouring and activity book and branded crayons were distributed upon request to BC fire halls. The education piece informed children, parents and teachers both about the importance of ensuring that household smoke and CO alarms are current and in good working order, as well as about the need to recycle expired, broken and unwanted alarms at one of BC's many alarm recycling facilities. Distribution of these items is ongoing. An example of the coloring book is presented in Appendix B.

PCA also collaborated with the Recycling Council of British Columbia (RCBC) to provide information about its recycling programs, through the following:

- RCBC Hotline
- RCBC Website
- Recyclepedia smartphone app

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. PCA does not directly own or manage any collection sites, but rather contracts with all collection sites. At the end of 2017, the collection system was comprised of 196 contracted advertised collection sites, including 73 return-to-retail locations, 15 local government facilities, 2 fire departments and 107 private recycling depots. Five collection sites were added and three collection sites were removed during 2017. Table 1 below provides a breakdown of the different types of collection sites in 2016 and 2017. Appendix C provides a complete list of collection sites as of December 31, 2017. Appendix D lists the number of collection sites in each regional district.

Table 1: Collection Site by Type (2016 and 2017)

Collection Site Type	# in 2016	# in 2017
Retailers	73	72
Local government	15	15
Recycling depots	104	107
Fire departments	2	2
Total	194	196

AlarmRecycle supplements the collection system with a Large Volume End User (LVEU) program. The LVEU program provides a free pick-up service from any entity that generates large volumes (i.e., more than 40) of smoke and CO alarms. In 2017, 56 entities were registered as LVEUs with the Program, including fire safety organizations, electrical distributors, local government facilities and others.

5. Product Environmental Impact Reduction, Reusability and Recyclability

Reduce and Redesign

While the principal purpose of smoke and CO alarms is safety, the industry continues to take into account environmental considerations. The smoke and CO alarm industry maintains efforts to reduce the environmental impact of their products. Ionization foil stamping technology ensures less waste and precious metals are produced in this stage of the manufacturing process. The amount of plastic and other materials in a typical smoke alarm continue to decrease while the use of recyclable materials in product packaging increase. For example, some manufacturers now create alarms with 75% to 80% recyclable materials. Finally, there is a continued trend in the industry away from 9 volt to 3 volt alarms to reduce the number of batteries required for product operation.

Manufacturers regularly review the design of their products for functionality, sustainability and impact on the environment, ensuring compliance with environmental requirements. In addition, some manufacturers are looking into implementing best practice environmental standards from one region across all products sold to different countries, rather than just implementing the standards in the country

that mandates them. An example of a best practice environmental standard is the RoHS (Restriction of Hazardous Substances) initiative in Europe, which restricts the use of certain hazardous materials found in electrical and electronic products.

Reuse and Repair

Given the requirement that new smoke and CO alarms be certified for safety purposes and the absolute importance that program products function properly in the case of an emergency, the repair or reuse of returned products or product components is not considered viable.

Recycle, Recover and Dispose

It is the Program's intention to recycle as many components of returned products as possible, subject to economic conditions, such as fluctuations in demand and commodity prices.

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 in the smoke detector 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 PCA's facility. At the facility, they are sorted, which involves counting the number of alarms and removing batteries as well as any non-program products².

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 final disposal at a licensed radioactive waste facility. Table 2 provides a summary of the management of all alarm sub-components, according to information provided by the Program's downstream processor.

² Some of the alarms collected in 2017 were not shipped for processing until the subsequent year. Statements regarding the end fate of alarms are in reference to materials processed in 2017 only. In 2017, no batteries were sent for processing as there was insufficient volumes accumulated for a shipment.

Table 2: Product / Component Management ³

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%	

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, it was approved by the Ministry of Environment that aggregated sales data for AlarmRecycle members would not be 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, 2017, the Program collected approximately 104,339 units, as detailed in Table 3 below.

The number of alarms collected in small containers (boxes and totes) and mega-bags was determined by multiplying the number of small containers and mega-bags collected each month by a conversion factor of 43 alarms per small container and 855 alarms per mega-bag. The conversion factors were calculated by averaging the sorted values of more than 1,300 small collection containers and 12 mega-bags, which were collected in 2017 and counted at the time of sorting and consolidation at Product Care’s facility.

Table 3: Units Collected, January 1 – December 31, 2017

Container Type	# of Containers Collected	Approximate # of Alarms Collected
Small Containers	2,168	93,224
Mega Bags	13	11,115
Total	2,181	104,339

³ Based on information provided in end fate surveys completed by the Program’s primary processors.

Units Collected by Regional District

Table 4 illustrates the approximate number of smoke and CO alarms collected from each of the Province's Regional Districts between January 1 and December 31, 2017.

Table 4: Total Smoke and CO Alarms Collected by Regional District, 2017

Regional District	# Small Containers ⁴	# Mega Bags ⁵	# of Smoke & CO Alarms
Alberni-Clayoquot	7	0	301
Bulkley-Nechako	1	0	43
Capital	182	0	7826
Cariboo	7	0	301
Central Coast	0	0	0
Central Kootenay	10	0	430
Central Okanagan	149	0	6407
Columbia-Shuswap	9	0	387
Comox Valley	25	0	1075
Cowichan Valley	18	0	774
East Kootenay	18	0	774
Fraser-Fort George	27	0	1161
Fraser Valley	156	0	13548
Kitimat-Stikine	0	0	0
Kootenay Boundary	14	0	602
Metro Vancouver	1,367	13	63056
Mount Waddington	0	0	0
Nanaimo	59	0	2537
North Okanagan	42	0	1806
Northern Rockies	0	0	0
Okanagan-Similkameen	33	0	1419
Peace River	8	0	344
Powell River	5	0	215
Skeena-Queen Charlotte	0	0	0
Squamish-Lillooet	11	0	473
Strathcona	6	0	258
Sunshine Coast	2	0	86
Thompson-Nicola	12	0	516
Total	2,168	13	104,339

⁴ Conversion factor used: 43 units per small container.

⁵ Conversion factor used: 855 units per mega-bag

PCA submitted AlarmRecycle’s collection rate targets to the Ministry of Environment on April 1, 2013 in accordance with its commitment under the approved Program Plan. In the submission, PCA committed to a 5% annual increase in the number of program products collected over the 2012 baseline of 22,000 units. The Program collected approximately 104,339 units in 2017, exceeding the year’s collection target of 28,078 units by 76,261 units. Table 5 summarizes the submitted collection rate targets and units collected annually from 2013 to 2016.

Table 5: AlarmRecycle Collection Rate Targets and Collection Rates

Year	2012 (Baseline) ⁶	2013	2014	2015	2016	2017
Units Collected Target	22,000	23,100	24,255	25,468	26,741	28,078
Units Collected by the Program		32,460	44,253	66,481	89,309	104,339

Recovery Rate

Given the unique nature of the smoke and CO alarm market in BC, the Program cannot report out on 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 in order to substantiate a percentage based recovery rate. In the case of smoke and CO alarms, given the small number of companies selling these products into 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 PCA by its members based on the volume of sales of smoke and CO alarms in British Columbia. The EHF rates are set by PCA. 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 6 illustrates the EHFs for Program products effective since October 1, 2011.

Table 6: Environmental Handling Fees as of October 1, 2011

Unit Type	EHF
Smoke Alarms and Combination Smoke/CO Alarms	\$1.20
Carbon Monoxide (CO) Alarms	\$0.60

⁶ Baseline defined in the Program’s Plan amendment of April 2013.

Table 7 shows the Program revenues and expenditures for 2017. Additionally, a copy of the independent financial audit of the Program’s revenues and expenses can be found in Appendix E.

Table 7: 2017 Program Revenue and Expenditures

	Amount
Total Revenues	\$ 699,275
Total Expenses	\$ 505,965

9. Plan Performance

Table 8 summarizes the Program’s key performance measures for 2017, as committed to in the Program Plan and the collection rate target submission to the Ministry of Environment dated April 1, 2013, along with actual performance values and strategies for improving performance in 2018.

Table 8: 2017 Key Program Measures and Performance

2017 Key Program Measures and Performance	
Part 2 section 8(2)(g)	
2017 Performance	Strategies for Improvement
Approximately 104,339 units collected. (Collection target of 28,078 units based on 5% annual increase from 2012 baseline of 22,000 units)	n/a
As part of SABC, The Program worked with other stewardship organizations (e.g. LightRecycle and PaintRecycle) in outreach to stakeholders. In addition, the Program engaged RCBC for hotline and Recyclepedia services.	The Program will continue to reach out to community groups and work with other stewardship programs, where synergies exist.
The accessibility study conducted in 2017 showed that 99.3% of the population has access to a collection site according to SABC’s standard	n/a

APPENDIX A. 2017 Program Members

Company
0797222 BC LTD DBA Pine Lighting
7594828 Canada inc. (o/a Ace Canada)
Acklands - Grainger Inc.
Acme Fire And Safety Co Ltd.
Ameleco Electric Inc.
Amway Canada Corporation
Assa Industrial Ltd
Bed Bath & Beyond Canada L.P.
Best Buy Canada Ltd.
Bright Ideas Maple Ridge Lighting Inc.
Canadian Tire Corporation, Limited
Cascade Bath & Lighting Ltd.
Corporate Express Canada, Inc.
Costco Wholesale Canada Ltd.
Euroline Lighting And Plumbing Inc.
Farley Manufacturing Inc
Federated Co-operatives Limited
Fire Marshal's Public Fire Safety Council
First Alert (Canada) Inc.
Gescan, Division of Sonepar Canada Inc.
Guillevin International Co.
HD Supply Canada Inc.
Home Depot of Canada Inc.
Home Hardware Stores Limited
Illuminations Lighting Solutions Ltd.
Indigo Books and Music Inc.
Kerrisdale Lumber Co. Ltd.
Kidde Canada Inc.
Lite-scape Lighting Inc.
Loblaws Inc.
London Drugs Limited
Lowe's Companies Canada, ULC
Mill Bay Pharmacy Ltd
Mircom Distribution (BC) Inc
National Fire Equipment Limited
Nedco (West) a division of Rexel Canada Electrical Inc.

Company
Nest Labs, Inc.
Orgill Canada Hardlines ULC
Pacific Coast Fire Equipment (1976) Ltd.
Peavey Industries LP
PS Industrial Ltd.
Renegade Electric Supply LTD
Robertson Electric Wholesale British Columbia Limited
RONA Inc.
Royal City Fire Supplies Ltd.
Royal Lighting & Electrical Supply Ltd.
Sakura Distributors Inc.
Save More Lighting Ltd.
Serva-Lite Sales Ltd.
Shoppers Drug Mart Inc.
Slegg Limited Partnership
Staples Canada Inc.
Troy Life & Fire Safety Ltd.
Wal-Mart Canada Corp.
West Point Lighting Ltd
Westburne West (A Division of Rexel Canada Electrical Inc.)
Westcraft Lighting Ltd

APPENDIX B. 2017 Program Communication Materials

Point of Sale and Point of Return Materials

5x8 Rack Card – Front (left) and Back (right):

The rack card is split into two panels. The left panel (front) has a green background. At the top left is a circular icon of a smoke alarm. Below it is a white speech bubble containing the text "I can only save lives if I'm working". In the center is a large, detailed illustration of a smoke alarm. Below the alarm, it says "BC's only smoke and carbon monoxide alarm recycling program". At the bottom is the ReGeneration logo with the tagline "Sustainable Waste Recycling by Canadians".

The right panel (back) has a teal background. At the top, it asks "Did you know that smoke and carbon monoxide alarms expire every 5-10 years?". Below this, it says "Protect your family and the environment - recycle your expired alarms. To find a free drop-off location near you, visit ReGeneration.ca". A white box contains a list of "Accepted products" (Smoke alarms, Carbon monoxide (CO) alarms, Combination smoke/CO alarms) and "Not accepted products" (Thermostats, Alarm keypads, Physically damaged smoke alarms, Smoke/CO detector units designed for use in a building-wide system). A circular icon of a smoke alarm is on the right side of this box. At the bottom is the ReGeneration logo.

The rack card has a green background. At the top, it says "Yes, you can recycle your old smoke & carbon monoxide alarms" in a curved font. Below this is an illustration of a woman in a green dress holding a smoke alarm, with blue concentric arcs representing signal waves. To the right of the illustration, it says "and with over 180 collection sites across the province, there's no excuse not to." Below this is a list of "Accepted products" (Smoke alarms, Carbon Monoxide (CO) alarms, Combination Smoke/CO alarms) and "Not accepted products" (Thermostats, Alarm keypads, Physically damaged smoke alarms, Smoke/CO detector units designed for use in a building-wide system). To the right of the list, it says "Visit ReGeneration.ca to find a collection site near you or call 1-800-667-4321." Below this is the AlarmRecycle logo. At the bottom left is the ReGeneration logo, and at the bottom right is the logo for the BC Waste Transfer Station.

11x17 Poster:

Yes, you can recycle your old smoke & carbon monoxide alarms

and with over 180 collection sites across the province, there's no excuse not to.

Accepted products:

- Smoke alarms
- Carbon Monoxide (CO) alarms
- Combination Smoke/CO alarms

Not accepted products:

- Thermostats
- Alarm keypads
- Physically damaged smoke alarms
- Smoke/CO detector units designed for use in a building-wide system

Visit ReGeneration.ca to find a collection site near you or call 1-800-667-4321.

AlarmRecycle

ReGeneration

Activity Book – Front (left) and Sample Page (right):

Recycle your smoke & carbon monoxide alarms with AlarmRecycle! Activity Book

AlarmRecycle

Start here!

Well Done!

Questions? Visit our website www.ReGeneration.ca or call 604-RECYCLE (732-9253) or 1-800-667-4321 toll-free to find a free drop-off location near you!

APPENDIX C. List of 2017 Program Collection Sites

Collection Site Name	City	Regional District
Abbotsford Bottle Depot	Abbotsford	Fraser Valley
Abbotsford Community Services Recycling	Abbotsford	Fraser Valley
Agassiz Bottle Depot Ltd	Agassiz	Fraser Valley
Aldergrove Bottle Depot	Aldergrove	Metro Vancouver
Alpine Disposal & Recycling	Langford	Capital
Augusta Recyclers Ltd.	Powell River	Powell River
Bella Coola Recycling	Bella Coola	Central Coast
Biggar Bottle Depot	Port Coquitlam	Metro Vancouver
Bill's Bottle Depot	Salmon Arm	Columbia-Shuswap
Bings Creek Solid Waste Management Complex	North Cowichan	Cowichan Valley
Border Town Recycling Group	Stewart	Kitimat-Stikine
Boucherie Self Storage & Bottle Depot	West Kelowna	Central Okanagan
Burns Lake Return-It	Burns Lake	Bulkley-Nechako
Campbell Mountain Landfill	Penticton	Okanagan Similkameen
Campbell River Waste Management Centre	Campbell River	Strathcona
Canadian Tire #437 Campbell River	Campbell River	Strathcona
Capital City and Sidney Fire Equipment	Sidney	Capital
Cariboo Metal Recycling	Quesnel	Cariboo
Carney's Waste Systems - Squamish	Squamish	Squamish Lillooet
Century Hardware Ltd.	100 Mile House	Cariboo
Chasers Bottle Depot	Vernon	North Okanagan
Chetwynd Recycling and Bottle Depot	Chetwynd	Peace River
Chilliwack Bottle Depot	Chilliwack	Fraser Valley
Columbia DB Dease / Columbia Bottle Ent Ltd.	Kelowna	Central Okanagan
Columbia DB St Paul / WB 120 LTD	Kelowna	Central Okanagan
Comox Valley Waste Management Centre	Cumberland	Comox Valley
Coquitlam Return-It Depot	Coquitlam	Metro Vancouver
Coquitlam Transfer Station	Coquitlam	Metro Vancouver
Courtenay Return-It Depot	Courtenay	Comox Valley
Cranbrook Bottle Depot	Cranbrook	East Kootenay
Curt Garland Community Support Centre / The Governing Council of the Salvation Army in Canada	Prince George	Fraser Fort George
D.C. Recycling & Bottle Depot	Dawson Creek	Peace River
District of Clearwater	Clearwater	Thompson-Nicola
East Hasting Bottle Depot	Burnaby	Metro Vancouver
Eco-Depot Recycling	Fort St. John	Peace River
Enderby Return-It Recycling Depot	Enderby	North Okanagan
Fernie Bottle Depot	Fernie	East Kootenay
Fleetwood Bottle Return Depot	Surrey	Metro Vancouver
Fraser Lake Bottle Depot	Fraser Lake	Bulkley-Nechako

Collection Site Name	City	Regional District
FSJ Bottle Drop	Fort St. John	Peace River
Gabriola Island Recycling	Gabriola Island	Nanaimo
Galiano Island Recycling Resources	Galino Island	Capital
Go Green Depot & Recycling	Vancouver	Metro Vancouver
Gold Trail Recycling Ltd.	100 Mile House	Cariboo
Grand Forks Bottle Depot	Grand Forks	Kootenay Boundary
Home Hardware Grand Forks	Grand Forks	Kootenay Boundary
Happy Stan's Recycling Services Ltd.	Port Coquitlam	Metro Vancouver
Hartland Landfill Recycling Depot	Victoria	Capital
Heiltsuk Environmental Bella Bella Eco-Depot	Bella Bella	Central Coast
Home Hardware Cranbrook	Cranbrook	East Kootenay
Home Hardware Merritt	Merritt	Thompson-Nicola
Home Hardware Revelstoke	Revelstoke	Columbia-Shuswap
Houston Bottle Depot	Houston	Bulkley-Nechako
Interior Freight & Bottle	Vernon	North Okanagan
Invermere Fire Department	Invermere	East Kootenay
Island Return It Recycling - CAMPBELL RIVER	Campbell River	Strathcona
Island Return It Recycling - DUNCAN	Duncan	Cowichan Valley
Island Return It Recycling - ESQUIMALT	Esquimalt	Capital
Island Return It Recycling - SIDNEY	Sidney	Capital
Island Return-It South Cowichan	Cobble Hill	Cowichan Valley
Island Solid Waste Management	Port Clements	Skeena-Queen Charlotte
J&C Bottle Depot	Penticton	Okanagan Similkameen
Joe's Bottle Depot	Vancouver	Metro Vancouver
Junction Bottle Depot	Ladysmith	Cowichan Valley
Kamloops Fire Rescue	Kamloops	Thompson-Nicola
Kaslo Building Supplies	Kaslo	Central Kootenay
Keremeos Landfill	Keremeos	Okanagan Similkameen
KUTE-Kitimat Recycling Depot	Kitimat	Kitimat-Stikine
Ladner Bottle Depot	Delta	Metro Vancouver
Langley Bottle Depot	Langley	Metro Vancouver
London Drugs #10	Vancouver	Metro Vancouver
London Drugs #11	Richmond	Metro Vancouver
London Drugs #12	Kelowna	Central Okanagan
London Drugs #14	Victoria	Capital
London Drugs #15	Coquitlam	Metro Vancouver
London Drugs #16	Abbotsford	Fraser Valley
London Drugs #17	Delta	Metro Vancouver
London Drugs #18	Langley	Metro Vancouver
London Drugs #19	Vancouver	Metro Vancouver
London Drugs #2	Vancouver	Metro Vancouver
London Drugs #25	Burnaby	Metro Vancouver

Collection Site Name	City	Regional District
London Drugs #28	Vancouver	Metro Vancouver
London Drugs #29	Victoria	Capital
London Drugs #3	New Westminster	Metro Vancouver
London Drugs #35	Kamloops	Thompson-Nicola
London Drugs #36	Nanaimo	Nanaimo
London Drugs #37	Delta	Metro Vancouver
London Drugs #39	Vernon	North Okanagan
London Drugs #4	Vancouver	Metro Vancouver
London Drugs #41	Chilliwack	Fraser Valley
London Drugs #42	South Surrey	Metro Vancouver
London Drugs #44	West Vancouver	Metro Vancouver
London Drugs #46	Victoria	Capital
London Drugs #47	Maple Ridge	Metro Vancouver
London Drugs #5	North Vancouver	Metro Vancouver
London Drugs #50	Vancouver	Metro Vancouver
London Drugs #51	Prince George	Fraser-Fort George
London Drugs #52	Richmond	Metro Vancouver
London Drugs #53	Vancouver	Metro Vancouver
London Drugs #54	Victoria	Capital
London Drugs #55	Mission	Fraser Valley
London Drugs #56	Burnaby	Metro Vancouver
London Drugs #6	Burnaby	Metro Vancouver
London Drugs #61	Gibsons	Sunshine Coast
London Drugs #67	Courtenay	Comox Valley
London Drugs #7	Vancouver	Metro Vancouver
London Drugs #70	Penticton	Okanagan Similkameen
London Drugs #71	Burnaby	Metro Vancouver
London Drugs #72	Nanaimo	Nanaimo
London Drugs #73	Campbell River	Strathcona
London Drugs #74	Vancouver	Metro Vancouver
London Drugs #75	Surrey	Metro Vancouver
London Drugs #76	Westbank	Central Okanagan
London Drugs #77	Duncan	Cowichan Valley
London Drugs #78	Vancouver	Metro Vancouver
London Drugs #8	Surrey	Metro Vancouver
London Drugs #80	Squamish	Squamish Lillooet
London Drugs #81	Surrey	Metro Vancouver
London Drugs #82	Vancouver	Metro Vancouver
London Drugs #85	Abbotsford	Fraser Valley
London Drugs #9	Surrey	Metro Vancouver
Lone Butte Supply	100 Mile House	Cariboo
Lougheed Return-It Depot	Coquitlam	Metro Vancouver

Collection Site Name	City	Regional District
Mayne Island Recycling Society	Mayne Island	Capital
Meade Creek Recycling Drop-Off Depot	Lake Cowichan	Cowichan Valley
Mission Recycling Depot	Mission	Fraser Valley
Nanaimo Recycling Exchange Society	Nanaimo	Nanaimo
Nelson Home Hardware Building Centre	Nelson	Central Kootenay
New & Nearly New	Kimberley	East Kootenay
New Life Furniture & Recycling / Kootenai Community Centre Society	Creston	Central Kootenay
Newton Bottle Depot	Surrey	Metro Vancouver
North Shore Bottle Depot	North Vancouver	Metro Vancouver
North Shore Transfer Station	North Vancouver	Metro Vancouver
North Van Bottle Depot	North Vancouver	Metro Vancouver
Oak Bay Recycling Depot	Victoria	Capital
Okanagan Falls Landfill	Okanagan Falls	Okanagan Similkameen
Oliver Sanitary Landfill	Oliver	Okanagan Similkameen
Osoyoos Bottle Depot	Osoyoos	Okanagan Similkameen
Panorama Village Return-It	Surrey	Metro Vancouver
Parksville Bottle & Recycling Depot	Parksville	Nanaimo
Parksville Home Hardware	Parksville	Nanaimo
Peerless Road Recycling Depot	Ladysmith	Cowichan Valley
Pender Island Recycling Society	Pender Island	Capital
PG Recycling (formerly BBK Bottle Depot)	Prince George	Fraser-Fort George
Planet Earth Recycling Ltd.	West Kelowna	Central Okanagan
Port Alberni Recycling Depot (Sun Coast Waste Services)	Port Alberni	Alberni-Clayoquot
Port Hardy Return-it	Port Hardy	Mount Waddington
Powell Street Return-It Bottle Depot	Vancouver	Metro Vancouver
Quality Glass Ltd.	Ashcroft	Thompson-Nicola
Queensborough Landing Return-It	New Westminster	Metro Vancouver
Recycle-It Resource Recovery	Fort St John	Peace River
Regional Recycling Abbotsford	Abbotsford	Fraser Valley
Regional Recycling Burnaby	Burnaby	Metro Vancouver
Regional Recycling Cloverdale	Surrey	Metro Vancouver
Regional Recycling Nanaimo	Nanaimo	Nanaimo
Regional Recycling Nanaimo	Nanaimo	Nanaimo
Regional Recycling Prince Rupert	Prince Rupert	Skeena-Queen Charlotte
Regional Recycling Richmond	Richmond	Metro Vancouver
Regional Recycling Vancouver	Vancouver	Metro Vancouver
Regional Recycling Whistler	Whistler	Squamish Lillooet
Ridge Meadows Recycling Society	Maple Ridge	Metro Vancouver
RONA (Alert Bay)	Alert Bay	Mount Waddington
RONA (Penticton)	Penticton	Okanagan Similkameen

Collection Site Name	City	Regional District
RONA Home Centre (Hope)	Hope	Fraser Valley
Salt Spring Island Recycling Depot	Saltspring Island	Capital
Salvation Army Langley	Langley	Metro Vancouver
Sardis Bottle Depot	Chilliwack	Fraser Valley
Scotch Creek Bottle Depot	Scotch Creek	Columbia-Shuswap
Scott Road Bottle Depot	Surrey	Metro Vancouver
Semiahmoo Bottle Depot	Surrey	Metro Vancouver
Seven Mile Landfill and Recycling	Port McNeil	Mount Waddington
Home Hardware Shepherds	Armstrong	North Okanagan
Home Hardware Smithers	Smithers	Bulkley-Nechako
Home Hardware Sooke	Sooke	Capital
South Van Bottle Depot	Vancouver	Metro Vancouver
Steveston Return-It Depot	Richmond	Metro Vancouver
Summerland Sanitary Landfill	Summerland	Okanagan Similkameen
The Battery Doctors	Kelowna	Central Okanagan
The City of New Westminster Recycling	New Westminster	Metro Vancouver
The Hut Bottle Depot	Princeton	Okanagan Similkameen
Thornhill Fire Department	Terrace	Kitimat-Stikine
Thorsen Creek Recycling Depot	Bella Coola	Central Coast
Trail Bay Hardware	Sechelt	Sunshine Coast
Trail Bottle Depot	Trail	Kootenay Boundary
Tsawwassen Bottle Depot/D&G Recycling	Delta	Metro Vancouver
Ucluelet Bottle Depot	Ucluelet	Alberni-Clayoquot
Valemount Recycling Centre	Valemount	Fraser-Fort George
Venture Training Vernon	Vernon	North Okanagan
Village of Gold River	Gold River	Strathcona
Village of MontRose	Montrose	Kootenay Boundary
Walnut Grove Bottle Depot	Langley	Metro Vancouver
Wesbrook Community Centre	Vancouver	Metro Vancouver
Westcoast Hardware	Port Alberni	Alberni-Clayoquot
White Rock Return-it Depot	Surrey	Metro Vancouver
Wide Sky Disposal	Fort Nelson	Northern Rockies
Willowbrook Recycling Depot	Langley	Metro Vancouver

APPENDIX D. Breakdown of Collection Sites by Regional District

Regional District	# of Collection Sites
Alberni-Clayoquot	3
Bulkley-Nechako	4
Capital	15
Cariboo	4
Central Coast	3
Central Kootenay	3
Central Okanagan	7
Columbia-Shuswap	3
Comox Valley	3
Cowichan Valley	7
East Kootenay	5
Fraser-Fort George	4
Fraser Valley	12
Kitimat-Stikine	3
Kootenay Boundary	4
Metro Vancouver	65
Mount Waddington	3
Nanaimo	8
North Okanagan	6
Northern Rockies	1
Okanagan-Similkameen	10
Peace River	5
Powell River	1
Skeena-Queen Charlotte	2
Squamish Lillooet	3
Strathcona	5
Sunshine Coast	2
Thompson-Nicola	5
Total	196

APPENDIX E. 2017 Independent Financial Audit

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

STATEMENT OF REVENUES AND EXPENSES

31 DECEMBER 2017

**PRODUCT CARE ASSOCIATION OF CANADA
BC SMOKE AND CARBON MONOXIDE (CO) ALARMS PROGRAM
Statement of Revenues and Expenses
For the year ended 31 December 2017**

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INDEPENDENT AUDITORS' REPORT

To: BC Ministry of Environment,

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 for the year ended 31 December 2017 and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Statement

Management is responsible for the preparation 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement.

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



INDEPENDENT AUDITORS' REPORT - continued

Opinion

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 as reported by Product Care Association of Canada for the year ended 31 December 2017 in accordance with Canadian accounting standards for not-for-profit organizations.

Restriction on Distribution

This report is prepared on the direction of Product Care Association of Canada's management and the BC Ministry of Environment. 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 should not be distributed to other parties.

Rolfe, Benson LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada
5 April 2018

PRODUCT CARE ASSOCIATION OF CANADA
BC SMOKE AND CARBON MONOXIDE (CO) ALARMS PROGRAM
Statement of Revenues and Expenses
For the year ended 31 December 2017

	2017
Revenues	<u>\$ 699,275</u>
Program expenses	
Processing	292,988
Collection	84,756
Communications	52,741
Administration (Note 3(c))	42,587
Transportation	<u>32,893</u>
	<u>505,965</u>
Excess of revenues over expenses for the year	<u>\$ 193,310</u>

Change in accounting policy (Note 2)

Commitment (Note 4)

The accompanying notes are an integral part of this statement.

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 2017

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. Change in Accounting Policy

During the year, the Association changed its accounting policy for the recognition of revenue from Environmental Handling Fees (EHF). In previous periods, the Association had recognized revenue from EHF in the period that the related program materials were sold by the member. The Association has now decided to recognize revenue from EHF at the end of the month following the reporting period that the program materials were sold by the member. Management believes that the new policy is preferable because it better reflects the requirements of the Association’s membership agreements which defines the members’ obligations under the various programs.

The Association has accounted for this change in accounting policy retroactively as a prior period restatement of opening accumulated surplus. As a result, accumulated surplus as at 1 January 2017 has decreased by \$56,439 which represents revenues that were previously reported in the 2016 fiscal year and are now reported in 2017 under the new accounting policy. As the Program’s Statement does not present accumulated surplus or comparative figures, the adjustments impacting the previous year are not reflected in the Statement.

3. 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 (EHF) 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. EHF 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.

(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.

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 2017

3. Summary of Significant Accounting Policies - continued

(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 \$27,733 of overhead expense which has been allocated to the Program.

4. 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 \$150,518 which will be incurred in 2018.

APPENDIX F. 2017 Independent Non-Financial Audit

PRODUCT CARE ASSOCIATION OF CANADA

**INDEPENDENT REASONABLE
ASSURANCE REPORT**

31 DECEMBER 2017



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 Ministry of Environment for the year ended 31 December 2017:

- Section 4 - Collection System and Facilities and Appendix C - 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 Collected - 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 Third Party Assurance Requirements for Non-Financial Information in Annual Reports – 2017 Reporting Year dated October 2017 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 Canadian Standard on Quality Control 1 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 entity'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 entity'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
- Ensuring the Selected Information is presented consistently 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 2017 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
13 June 2018

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 – 196	Table 1: Collection Site by Type (2016 and 2017) Appendix C – List of 2017 Program Collection Sites
Change in the number of collection facilities in 2017 – 5 collection sites added and 3 collection sites removed.	

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 2017, 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 end users (LVEU’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 2: 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 2017 were not shipped for processing until the subsequent year.”</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 final disposal 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. Site inspections were performed for both primary processors in 2016. Following the initial site inspections in 2016, processor site inspections are scheduled to be performed on a rotating 3 year schedule thereafter.

Product collected

Specific disclosures in the annual stewardship report from Section 7 - Product Collected for which evaluation criteria were developed	
Disclosure per Annual Report	Reference
# of alarms collected – in small containers 93,224 # of alarms collected – in mega bags 11,115	Table 3: Units Collected, January 1 – December 31, 2017
“The number of alarms collected in small containers (boxes and totes) and mega-bags was determined by multiplying the number of small containers and mega-bags collected each month by a conversion factor of 43 alarms per small container and 855 alarms per mega-bag. The conversion factors were calculated by averaging the sorted values of more than 1,300 small collection containers and 12 mega-bags, which were collected in 2017 and counted at the time of sorting and consolidation in Product Care’s facility.”	

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 boxes. 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 Ministry of Environment 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 2017 Assertion – Target exceeded: Approximately 104,339 units collected	Table 8: 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.