



# BRITISH COLUMBIA SMOKE & CARBON MONOXIDE ALARM PROGRAM



**Submitted to:**

Director, Extended Producer Responsibility Section  
BC Ministry of Environment and Parks  
PO Box 9334 Stn Prov Govt  
Victoria  
BC V8W 9N3

**Annual Report 2024**

Submitted on June 30, 2025

Product Care Association  
420-2238 Yukon St.,  
Vancouver,  
BC V5Y 3P2



# TABLE OF CONTENTS

1. Executive Summary	1
2. Program Outline	6
3. Public Education Materials and Strategies	7
4. Collection System and Facilities	11
5. Environmental Sustainability	14
6. Pollution Prevention Hierarchy and Product / Component Management	16
7. Product Sold and Collected and Recovery Rate	18
8. Plan Performance	21
Appendix A: Communication and Public Outreach Materials	23
Appendix B: List of 2024 Program Collection Sites	36
Appendix C: 2024 Breakdown of Collection Sites by Regional District	47
Appendix D: 2024 Audited Program Financial Statements	48
Appendix E: 2024 Product Care Consolidated Financial Statements	59
Appendix F: 2024 Independent Non-Financial Audit	83

# 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 British Columbia Ministry of Environment and Parks (BCMEP) on August 17, 2011 ("Program Plan").

In accordance with the Regulation, a producer must review its approved program plan and submit any amendments within five (5) years of its original approval, and every five (5) years thereafter. The most recent amendments to the Program Plan were submitted to BCMEP on August 10, 2021, and are currently under review. The next review is due by August 17, 2026.

This annual report reports on the performance of the Program as required under Section 8(2) of the Regulation, for the period January 1 to December 31, 2024. As the amended Program Plan is still under review, this annual report is based on the currently approved 2011 Program Plan.

Products within plan	Residential-use smoke and carbon monoxide (CO) alarms
Program website	<a href="http://www.productcare.org">www.productcare.org</a>

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)	<b>Public Education Materials and Strategies</b>	<ul style="list-style-type: none"> <li>• Consumer awareness survey conducted in fall 2024 revealed 65% of BC consumers were aware that smoke and CO alarms can be recycled in British Columbia.</li> <li>• Website (<a href="http://productcare.org">productcare.org</a>) provides detailed information about the Program for consumers, members and service partners.</li> <li>• Point of sale and point of return materials available for free upon request.</li> <li>• Digital advertising campaigns ran throughout the year across multiple channels, including paid ads through Google Ads and social media.</li> <li>• Linear television ads were introduced to expand reach among audiences not actively engaged online.</li> <li>• Collaborated through RCBC's Hotline and Recyclepedia and the SABC Recycling Handbook to provide consumer-facing information about the program.</li> <li>• Product Care sponsored and promoted the FireSafe Project, a collaboration with the BC Office of the Fire Commissioner, the BC Injury Research and Prevention Unit, and Preventable.</li> <li>• Trade Magazines: Ads in BIV – Property Manager's Sourcebook, Business Examiner (July), and VICBA Souvenir Booklet.</li> <li>• Digital Campaigns: LinkedIn video campaign targeting industry professionals.</li> <li>• Newsletters Banner ads in newsletters from EFC, BCEA, CHBABC, and BOMA.</li> <li>• See <a href="#">Section 3</a> and <a href="#">Appendix A</a> for more information.</li> </ul>
Part 2, Section 8(2)(b)	<b>Collection System and Facilities</b>	<ul style="list-style-type: none"> <li>• At the end of 2024 the collection system included 260 contracted collection sites, including 80 return-to-retail locations, 63 local government facilities, 3 First Nations facilities, 4 fire departments and 110 private recycling depots.</li> </ul>

Recycling Regulation Reference	Topic	Summary
		<ul style="list-style-type: none"> <li>Eleven (11) collection sites were added in 2024 and three (3) were removed.</li> <li>Seven (7) collection events.</li> </ul>
Part 2, Section 8(2)(c)	<b>Product Environmental Impact Reduction, Reusability and Recyclability</b>	<ul style="list-style-type: none"> <li>Smoke and CO alarm manufacturers are actively pursuing sustainability measures by using recyclable materials, reducing material use, and exploring eco-friendly options.</li> <li>Ongoing research and development are being conducted to enhance the recyclability of product and component materials and reduce the use of radioactive materials like Americium.</li> <li>Industry is also focusing on reusability, and have incorporated replaceable sensor modules into some models, to reduce waste and resources required for manufacturing.</li> <li>New packaging made from recyclable materials is being used to eliminate plastic packaging.</li> <li>Industry is working towards using renewable power sources to eliminate the need for batteries and reduce waste.</li> </ul>
Part 2, Section 8(2)(d)	<b>Pollution Prevention Hierarchy and Product / Component Management</b>	<ul style="list-style-type: none"> <li>The plastic and metal components (copper, aluminum, ferrous, etc.) are separated and recycled.</li> <li>For alarms with radioactive components, the radioactive component (Am-241 foil) is shipped for final disposal at a licensed radioactive waste facility.</li> </ul>
Part 2, Section 8(2)(e)	<b>Product Sold and Collected and Recovery Rate</b>	<ul style="list-style-type: none"> <li>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.</li> <li>Between January 1 and December 31, 2024, the Program collected approximately 133,923 units.</li> </ul>
Part 2, Section 8(2) (e.1)		<ul style="list-style-type: none"> <li><a href="#">Appendix C</a> lists units collected by Regional District.</li> </ul>
Part 2, Section 8(2)(f)	<b>Summary of Deposits, Refunds, Revenues and Expenses</b>	<ul style="list-style-type: none"> <li>See <a href="#">Appendix D</a> for the Program's Independent Financial 2024 Audit report.</li> </ul>

Recycling Regulation Reference	Topic	Summary
Part 2, section 8(2)(g)	<b>Summary of the third-party non-financial audit on the Program's performance</b>	<ul style="list-style-type: none"> <li>See <a href="#">Appendix F</a> for the 2024 audited non-financial statement.</li> </ul>

The Program Plan sets out key performance metrics for the Program up to 2016. The table below summarizes the Program's performance in 2024 and outlines strategies for future improvement, using the 2016 targets, as the new program plan is still awaiting approval. In accordance with BC's Recycling Regulation, the Program's annual report is subject to an independently verified third-party financial and non-financial audit. See [Appendix D](#) for the audited program financial statement. A copy of Product Care's consolidated financial statements for 2024 can be found in [Appendix E](#). See [Appendix F](#) for the audited non-financial report.

2024 Key Program Metrics	
Part 2 section 8(2)(g)	
2024 Performance	Strategies for Improvement
Approximately 133,923 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, sixty-seven (67) sites were added to the alarms collection network and fifteen (15) were removed. Of the fifteen closures, two resulted in gap communities (Quesnel and Hope), representing approximately 0.33% of the total provincial population. This change does not significantly impact the results of the 2019 study	The Program continues to actively recruit in communities where gaps exist. In the interim, the Program will explore opportunities to provide service through collection events.
As of 2024, 65% of consumers 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 2026.	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 BCMEP 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.

The most recent amendments to the Program Plan were submitted to the BCMEP 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, 2024.

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.<sup>1</sup>
- Carbon monoxide (CO) alarms designed for residential use, as defined by the CAN/CSA 6.19 standard.

By the end of 2024, the Program had developed a collection network of 260 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 133,923 alarm units were collected by the Program in 2024.

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.

---

<sup>1</sup> 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 standard.



### 3. PUBLIC EDUCATION MATERIALS AND STRATEGIES

Consumers are an integral component of the recycling ecosystem; without their participation, responsible end-of-life management of consumer products cannot be achieved. For this reason, a concerted communications strategy must be deployed to ensure consumers of regulated products:

1. Are aware that the product can be recycled; and
2. Know the steps/process for how to recycle said product.

In 2024, Product Care implemented a range of promotion and education activities as part of our communication Plan to meet these objectives. The following section provides details regarding these efforts as per annual reporting requirements, outlined in 8(2)(a).

#### 3.1. STRATEGY

Consumers of the program's products are diverse; they range across demographics and vary in their purchase, use, and disposal behaviour. Recognizing these nuances and that different segments of our audience will access information in different ways and at different times, Product Care utilized a multi-channel approach for communication activities. This comprehensive strategy ensures broad market coverage, giving consumers a variety of ways to receive and access information about the program.

#### 3.2. ACTIVITIES

##### 3.2.1. INFORMATION HUB FOR CONSUMERS

Product Care owns and manages [productcare.org](https://productcare.org) which serves as a digital program information hub. The site is consumer-facing and has been designed to meet their specific needs. Website content includes:

##### **Recycling locator:**

Interactive map displaying the locations of *all* alarm collection sites within the province, along with their hours of operation and contact information.

##### **Program information**

- Listing of accepted and non-accepted products
- Details on program funding and Environmental Handling Fees
- Videos describing the recycling process

##### **Provide Toll-Free Number And Email**

To increase access to Information regarding recycling for British Columbia residents, Product Care manages a consumer-facing toll-free number and email address to respond to any consumer questions. Additionally, Product Care participates in the Recycling Council of British Columbia (RCBC) hotline and its website/app service, which also address consumer inquiries about product recycling.

### **Printed Educational Assets**

The optimal time to educate a consumer that a product is recyclable is at the time of purchase. Similarly, informing consumers who regularly recycle that other products they may own can *also* be recycled is equally valuable, as these consumers are already demonstrating an interest in recycling. For these reasons, Product Care has a suite of printed educational materials that are available at no cost to retailers or collection sites. On-demand online order forms are available at [productcare.org](https://productcare.org) to facilitate ease-of-ordering and shipment.

### **3.2.2. MULTI-CHANNEL ADVERTISING CAMPAIGN**

Advertising campaigns are a proactive mechanism to reach consumers and influence their future behaviour. To maximize the effectiveness of these efforts, Product Care undertakes a multi-channel approach, utilizing a mix of traditional and digital platforms. Campaigns are released across the province, targeting both rural areas and urban centres.

Product Care coordinates advertising utilizing trends to maximize the relevance and effectiveness of campaigns with residential audiences. In BC, Fire Prevention Week (October 6 – 12, 2024) and Carbon Monoxide Awareness Week (November 1 – 7, 2024) are opportune times to deploy additional resources to support the communication activities of third parties related to raising awareness of the importance of program products (see “Partnerships” below for more details).

#### **Search advertising**

Product Care maintains a year-long Google Search advertising campaign to capture consumers deliberately seeking information regarding alarm recycling. The ability to reach consumers who are actively interested in recycling, at the time they have an unused or unwanted product in their home, is a valuable opportunity that Product Care invests in.

#### **Display advertising (Video, display, social)**

Digital advertisements appear on websites, apps, and social media platforms through targeting and tracking technology. A suite of Product Care branded assets across formats (text, graphic, video, etc.) (see [Appendix A](#)) are distributed through the Google Display Network and Meta Audience Network and are displayed to relevant consumers based on their demographics, interest, browsing behaviour, or past online interactions. Based on their ability to target a specified audience (consumers of smoke and CO alarm products), digital advertisements form a foundational component of our advertising strategy.

#### **Streaming channels**

Video advertisements on the streaming platform Spotify help us reach audiences beyond traditional digital and social channels. Not only are these ads shown when users are actively engaging with the app, ensuring high visibility, by leveraging video on a platform primarily known for audio content, advertisements uniquely stand out.

#### **Traditional channels**

Traditional advertising supports our multi-channel strategy by reaching those not actively engaged online. In 2024, linear television advertisements, provided a tangible brand presence for the program.

3.4 PARTNERSHIPS

As part of our ongoing efforts to support fire safety and responsible recycling, Product Care partnered with the FireSafe Project. Led by the BC Office of the Fire Commissioner, the BC Injury Research and Prevention Unit, the FireSafe Project is a province-wide initiative aimed at ensuring homes in high-risk areas in British Columbia have a working smoke alarm. Through this program, firefighters visit households to provide fire safety information, test existing smoke alarms, and install new alarms where needed—at no cost to residents. Product Care promoted the campaign through our digital channels, including messaging on proper end-of-life management for alarms.

3.5 EVENTS

In 2024, Product Care participated in several key events across British Columbia to promote awareness of our Extended Producer Responsibility (EPR) programs.

IZWTAG Day – April 23–25, Vancouver, BC:

Attended this Indigenous-led event focused on zero waste in First Nations communities. Shared stewardship info and built relationships.

Vancouver Landfill Open House – June 8, Delta, BC:

Product Care hosted a booth to share info about recycling smoke & CO alarms, along with paint, HHW and lights with families and residents.

3.6 CONSUMER AWARENESS

Product Care coordinates consumer awareness surveys to validate the impact of our promotion and education activities for the provincial stewardship programs Product Care oversees. A reputable third party conducts the surveys every two years, compiling responses by program. Harmonizing the biennial process between provincial programs not only achieves cost and resource efficiencies, but it also allows our internal team to identify trends and best practices. The survey results provide the program with insights to help inform outreach tactics and strategies.

**The 2024 survey found that 65% of BC respondents who purchased program smoke and CO alarm products are aware they can be recycled in the province,** surpassing the Program Plan's target of 45%. Survey respondents were asked the question: *As far as you are aware, can smoke and CO alarms be recycled or safely disposed of in BC when they are no longer wanted?*

Consumer Awareness Survey Results

Year	Target	Actual
2024	45%	65%
2022	45%	74%

### **3.7 INDUSTRY-FOCUSED ACTIVITIES**

In 2024, the Program continued with the execution of its industry-focused awareness strategy as committed to in the Program Plan. Tactics employed are detailed below and examples of associated collateral are provided in [Appendix A](#).

#### **Industry Campaigns**

Product Care used a mix of print and digital tactics to engage the commercial sector, including electricians, property managers, developers, among others.

#### **Trade publications**

Product Care's recycling program for commercial volumes was advertised in the following industry publications:

- Business in Vancouver (BIV) – Property Manager's Sourcebook
- Business Examiner – Vancouver Island Commercial Building Awards Souvenir Booklet
- Business Examiner – July edition

#### **Digital campaigns for ICI ([See Appendix A](#))**

A LinkedIn video campaign promoting our pick-up services for commercial volumes targeted users based on their job roles and interests.

#### **Newsletters**

Banners promoted Product Care's free pick-up services for commercial volumes to industry members in the following Newsletters:

- BCEA - British Columbia Electrical Association
- CHBABC - Canadian Home Builders' Association of BC
- BOMA - Building Owners and Managers Association of BC

## 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 2024, the collection system was comprised of 260 contracted advertised collection sites, including eighty (80) return-to-retail locations, sixty-three (63) local government facilities, three (3) First Nation sites, four (4) fire departments and one hundred and ten (110) private recycling depots. Eleven (11) collection sites were added and three (3) were removed during 2024. Table 4 below provides a breakdown of the different types of collection sites reported in 2024. [Appendix B](#) provides a complete list of contracted collection sites as of December 31, 2024. [Appendix C](#) lists the number of collection sites in each regional district.

**Table 4: Collection Site by Type (2024)**

Collection Site Type	2024
Retailers	80
Local government	63
First Nations	3
Recycling depots	110
Fire departments	4
<b>Total</b>	<b>260</b>

### 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, sixty-seven (67) sites were added to the alarms collection network and fifteen (15) were removed. Of the fifteen closures, two gap communities were created in Quesnel and Hope, while one was filled in Creston. Taking into consideration, closures that have occurred since December 31, 2019, the population of these communities compared to the population of British Columbia (0.33% 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 2024, eight-six (86) 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 seven (7) collection events in 2024, which accepted smoke and CO alarms (see Table 5 below).

**Table 5: Collection Events by Location (2024)**

Location	Date
Trout Lake, Vancouver	February 24, 2024
Hope, Fraser Fort George	April 20, 2024
Creston, Fraser Valley	April 27, 2024
Nakusp, Central Kootenay	September 14, 2024
Castlegar, Central Kootenay	September 21, 2024
Creston, Central Kootenay	September 28, 2024
Langley, Metro Vancouver	October 19-20, 2024

In addition, in 2024, the Program provided service/access to more than sixty-one (61) 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.

#### **4.2 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, five waste composition audits took place in 2024 at the Cowichan Valley Regional District (CVRD), District of Squamish (DoS), Squamish-Lillooet Regional District (SLRD), City of Surrey (CoS) and Thompson-Nicola Regional District (TNRD). 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)	CVRD	DoS	SLRD	CoS	TNRD
Smoke & CO Alarms	0	0	0	1	0

## 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 products 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.

Manufacturing process efficiencies are improving through the replacement of wave soldering with reflow soldering for surface mount components, leading to reduced energy consumption in the early stages of product manufacturing.

Sensors are also advancing, and modern alarms now use low-power technology, eliminating the need for annual battery replacements. Moreover, there are concerted efforts to reduce the use of, and in some cases remove, 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 introducing new packaging made from recyclable materials, with some manufacturers eliminating the use of plastic in their packaging entirely. Various types of packaging are being considered as viable alternatives (e.g. cardboard instead of plastic), a move that would significantly decrease the industry's plastic packaging waste, with one manufacturer alone potentially cutting up to 80,000 kg of plastic.

### **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.



Product Care anticipates 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.<sup>2</sup> Product Care's processors also inspect incoming units to ensure any remaining batteries are removed. No batteries were shipped in 2024 due to a change in the downstream processor. The batteries removed from alarms by the Program, were put into on-site temporary storage. The 2024 material—three drums totaling 941 kg—will be sent for processing in 2025

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.

---

<sup>2</sup> Some of the alarms collected in 2024 were not shipped for processing until the subsequent year. Statements regarding the end fate of alarms are in reference to materials processed in 2024 only.

**Table 7: Product / Component Management<sup>3</sup>**

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%	

---

<sup>3</sup> 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 BCMEP 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, 2024, the Program collected approximately 133,923 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 907 alarms per mega-bag. The conversion factors were calculated by averaging the units of alarms from more than 2,417<sup>4</sup> small collection containers and 12 mega-bags, which were sorted and counted in 2024 at Product Care’s facility.

Table 8: Units Collected, January 1 – December 31, 2024

Container Type	# of Containers Collected	Approximate # of Alarms Collected <sup>5</sup>
Small Containers	2,777	119,411
Mega Bags	16	14,512
Total	2,793	133,923

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, 2024.

<sup>4</sup> Sorted refers to alarms that were processed in 2024. Not all alarms collected are processed in the same year.

<sup>5</sup> Conversion factors used to calculate the approximate number of alarms collected: 43 units per small container and 907 units per mega-bag.

**Table 9: Total Smoke and CO Alarms Collected by Regional District, 2024**

<b>Regional District</b>	<b># Small Containers<sup>6</sup></b>	<b># Mega Bags<sup>7</sup></b>	<b># of Smoke &amp; CO Alarms</b>
Alberni Clayoquot	10	0	430
Bulkley Nechako	1	0	43
Capital Regional District	278	0	11,954
Cariboo	0	0	0
Central Coast	3	0	129
Central Kootenay	16	0	688
Central Okanagan	153	0	6,579
Columbia Shuswap	7	0	301
Comox Valley	60	0	2,580
Cowichan Valley	29	0	1,247
East Kootenay	11	0	473
Fraser Fort George	25	0	1,075
Fraser Valley	261	10	20,293
Kitimat Stikine	9	0	387
Kootenay Boundary	16	0	688
Metro Vancouver	1,609	6	74,629
Mount Waddington	2	0	86
Nanaimo	91	0	3,913
North Coast	9	0	387
North Okanagan	28	0	1,204
Northern Rockies	0	0	0
Okanagan Similkameen	32	0	1,376
Peace River	28	0	1,204
Qathet	3	0	129
Squamish Lillooet	29	0	1,247
Strathcona	26	0	1,118
Sunshine Coast	16	0	688
Thompson Nicola	25	0	1,075
<b>Total</b>	<b>2,777</b>	<b>16</b>	<b>133,923</b>

<sup>6</sup> See footnote 5.<sup>7</sup> See footnote 5

## 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.

## 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. The most recent EHF rate adjustment took effect on July 1, 2024. Table 10 illustrates the EHFs for Program Products effective from July 1, 2024

**Table 10: Environmental Handling Fees as of April 1, 2024**

Unit Type	EHFs prior to July 1, 2024	Current EHFs
Smoke Alarms and Combination Smoke/CO Alarms	\$0.50	\$0.75
Carbon Monoxide (CO) Alarms	\$0.50	\$0.75

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 2024 can be found in [Appendix E](#). [See Appendix F](#) for the non-financial audit of the 2024 annual report.

## 8. PLAN PERFORMANCE

Table 11 summarizes the Program's key performance measures for 2024, as committed to in the Program Plan, along with actual performance values and strategies for improving performance in 2024.

**Table 11: 2024 Key Program Measures and Performance**

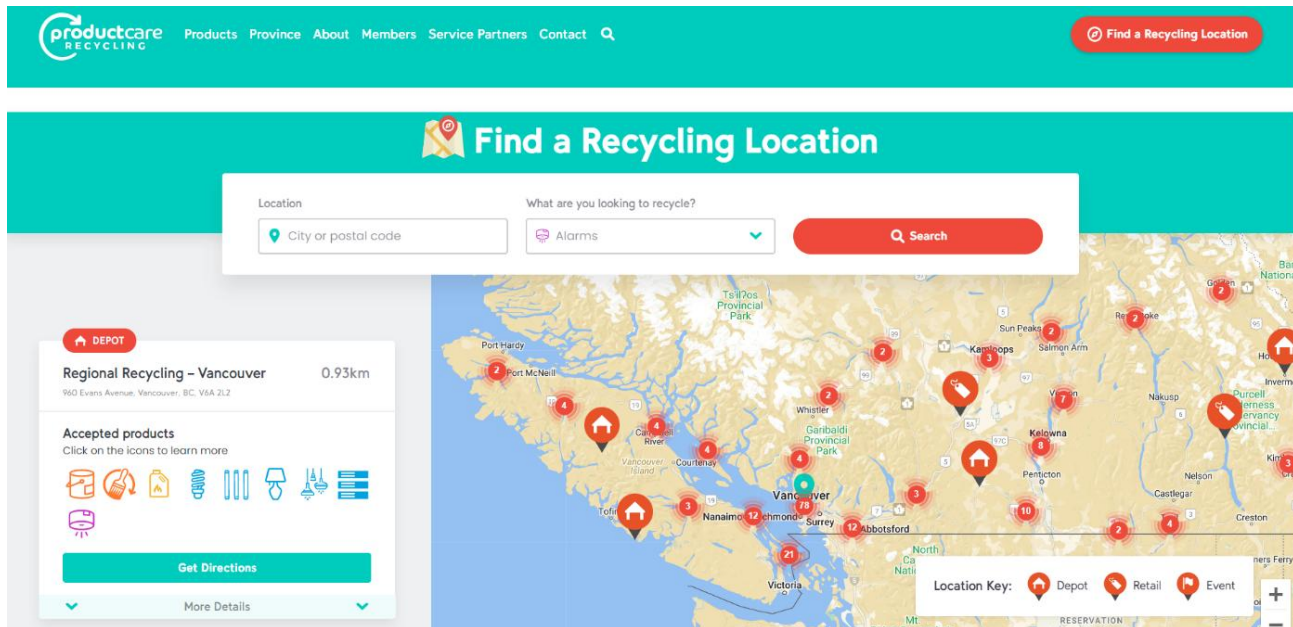
2024 Key Program Measures and Performance	
2024 Performance	Strategies for Improvement
<b>Collection System and Accessibility</b>	
At the end of 2024 the collection system included 260 contracted collection sites.	N/A
Based on an accessibility study conducted in 2019 by an independent third party, 99.6% of the population had access to a collection site according to SABC's Accessibility Standard. Since December 31, 2019, sixty-seven (67) sites were added to the alarms collection network and fifteen (15) were removed. Of the 15 closures, 2 gaps communities were created, in Quesnel and Hope. 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 explore opportunities to provide service to gap communities through collection events. See <a href="#">Section 4</a> .
<b>Consumer Awareness</b>	
As of 2024, 65% 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.

2024 Key Program Measures and Performance	
Collection Rate	
Approximately 133,923 units collected, exceeding our target by 239% (2024 collection target of 39,509 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)



## VIDEO ADS

Used for TV, Social Media and Display



Got broken or expired carbon monoxide or smoke alarms?



Don't toss them,



Recycle them.



Drop them off for free



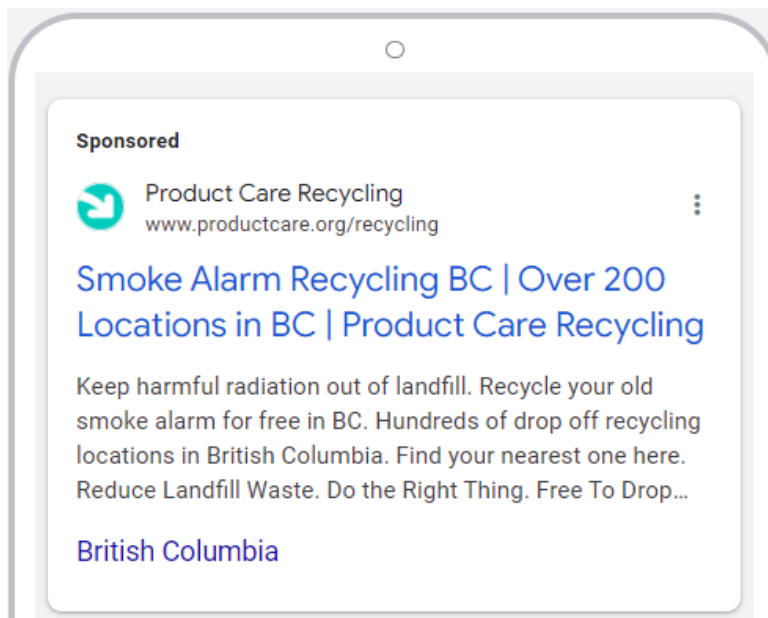
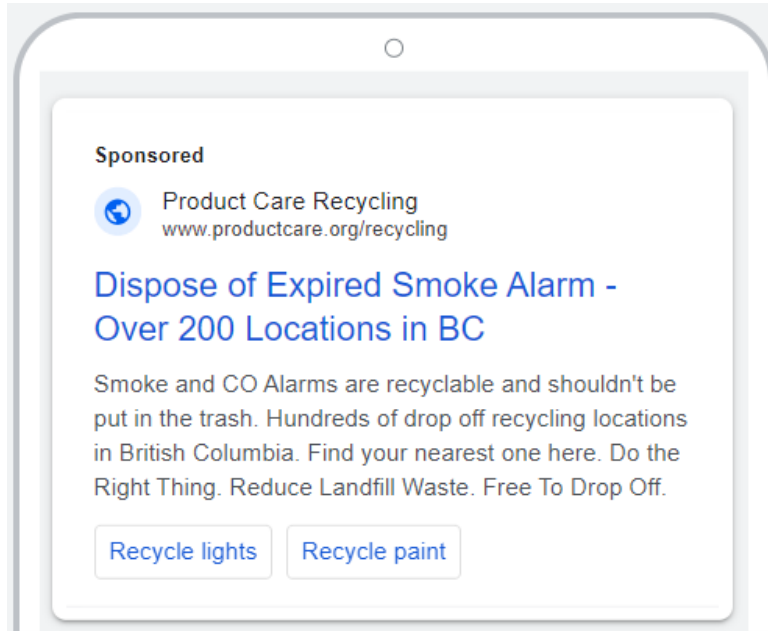
at hundreds of recycling locations.



Find the one nearest you at  
productcare.org

## TEXT ADS

### Used for Google Search



## STATIC BANNER ADS

Used for Google Display & YouTube



productcare  
RECYCLING

**SMOKE  
& CARBON  
MONOXIDE  
ALARMS  
CAN BE  
RECYCLED!**

Find a location >

The background features a repeating pattern of small recycling symbols. At the bottom, there is a large illustration of a white smoke and carbon monoxide alarm with a green checkmark.



productcare  
RECYCLING

**SMOKE & CARBON  
MONOXIDE ALARMS  
CAN BE RECYCLED!**

Find your nearest location >

The background is solid purple. In the top right corner, there is a small illustration of a white smoke and carbon monoxide alarm with a green checkmark, surrounded by recycling symbols.

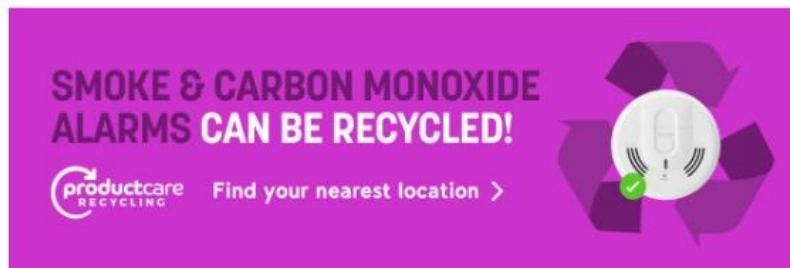


productcare  
RECYCLING

**SMOKE & CARBON  
MONOXIDE ALARMS  
CAN BE RECYCLED!**

Find your nearest location >

The background is solid purple. In the center, there is a large illustration of a white smoke and carbon monoxide alarm with a green checkmark, surrounded by recycling symbols.



**SMOKE & CARBON MONOXIDE  
ALARMS CAN BE RECYCLED!**

productcare  
RECYCLING

Find your nearest location >

The background is solid purple. On the right side, there is a large illustration of a white smoke and carbon monoxide alarm with a green checkmark, surrounded by recycling symbols.



**SMOKE AND CARBON MONOXIDE ALARMS  
CAN BE RECYCLED!**

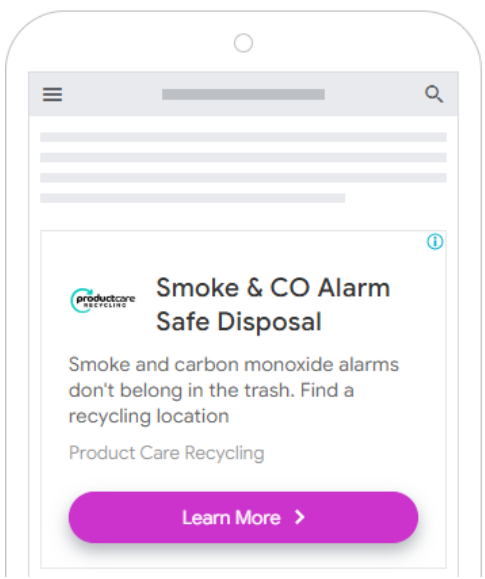
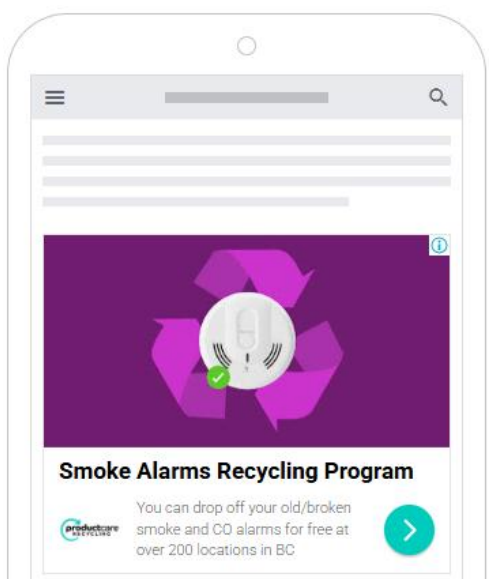
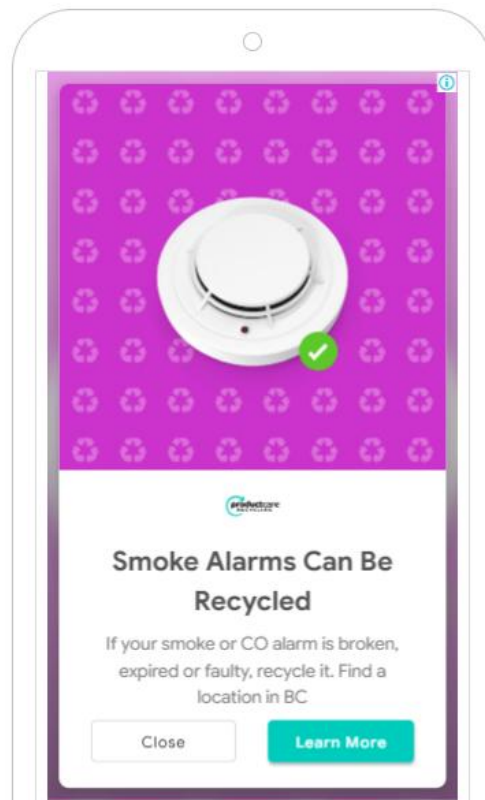
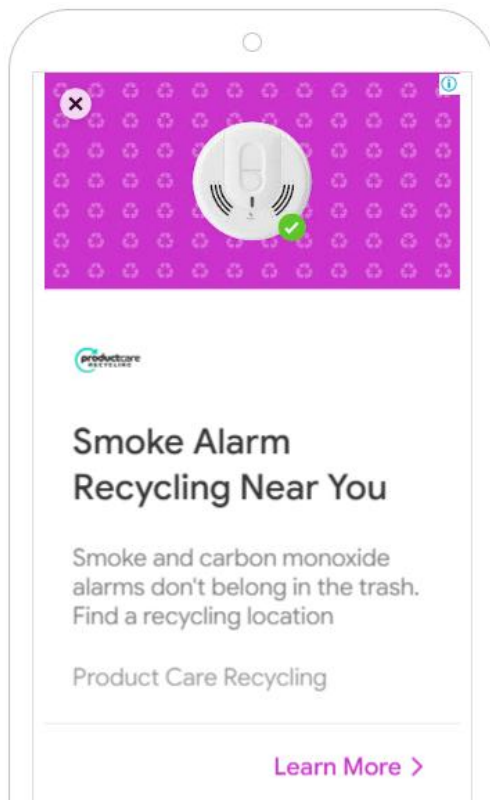
Find your nearest location >

productcare  
RECYCLING

The background is solid purple. On the left side, there is a small illustration of a white smoke and carbon monoxide alarm with a green checkmark, surrounded by recycling symbols.

## DYNAMIC DISPLAY ADS



Used for Google Display & YouTube




## CAROUSEL ADS

Used for Meta (Facebook & Instagram)

### Fire Prevention Week 1

**Product Care Recycling**  
Sponsored · 

Did you know some smoke alarms contain radioactive material?  
[...See more](#)




**WHY DO SOME SMOKE ALARMS CONTAIN RADIOACTIVE MATERIAL?**

Learn more

Certain ionization smoke alarms use a small amount of americium-241 radioactive material to detect **fast-burning, smokeless fires.**


Learn more

This radioactive material is highly sensitive to invisible smoke particles, which helps to trigger alarms quickly during emergencies.






Learn more


Test your alarms regularly, and if they're 10 years old or faulty, recycle them!



Learn more


1 share

 Like  Comment  Share



Once dropped off, alarms are sorted by type and inventoried for recycle.

Learn more



The americium-241 in certain alarms is sent to licensed radioactive waste facilities for secure long-term storage.

Learn more


Learn more about BC alarms program

[productcare.org/alarms](https://productcare.org/alarms)


Learn more



## Fire Prevention Week 2


 **Product Care Recycling**  
Sponsored · 🌱

Do you know the difference between smoke and carbon monoxide (CO) alarms?  
...See more



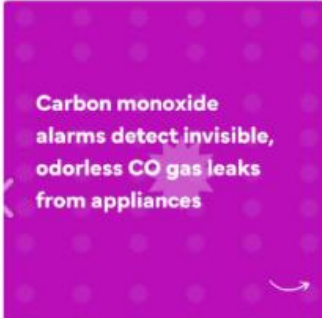
Difference between a smoke detector and a carbon monoxide detector?

Learn more



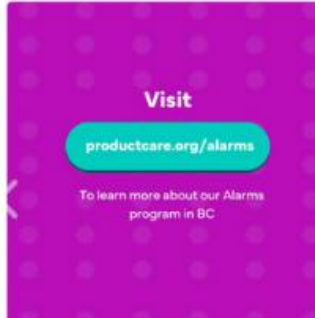
Smoke alarms detect fires by sensing smoke particles in the air

Learn more



Carbon monoxide alarms detect invisible, odorless CO gas leaks from appliances

Learn more






Visit  
[productcare.org/alerts](https://productcare.org/alerts)


To learn more about our Alarms program in BC

Learn more


👍 7      3 comments   1 share

 Like    Comment    Share

## CO Awareness Week


 **Product Care Recycling**  
Sponsored · 🌱

🔥 It's Carbon Monoxide Awareness Week in BC! 🔥 Carbon monoxide (CO) gas is a silent, odourless threat. Is your CO alarm ...See more



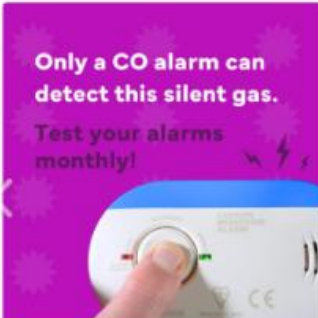
Carbon monoxide (CO) is invisible, odourless, and deadly.  
Is your CO alarm ready?

Learn more




Fuel-burning appliances, fireplaces, space heaters, etc.  
Know the CO sources in your home.

Learn more



Only a CO alarm can detect this silent gas.  
Test your alarms monthly!

Learn more






Expired alarms?  
Recycle it for free in BC

[productcare.org/alerts](https://productcare.org/alerts)

Learn more

👍 4      1 comment   3 shares

 Like    Comment    Share

## PRINT

BIV Property Manager's Sourcebook



# 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](https://productcare.org/BC)







# 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](https://productcare.org/BC)**



## BANNERS (INDUSTRY FOCUSED)

BOMA & CHBABC newsletters



**Recycle paint, light bulbs, and smoke alarms!**  
FREE pick up available for large quantities.

[Learn more](#)



Used for BCEA



**RECYCLE LIGHT BULBS AND SMOKE ALARMS!**

FREE pick up available for large quantities.

[Learn more](#)



## VIDEO (INDUSTRY FOCUSED)

Used for Display, YouTube & LinkedIn



Your organization has a lot leftover paint and paint cans to dispose of?



Recycle it!



You may qualify for our free large volume pick up services



Yes, we said free!



Visit [productcare.org](http://productcare.org) to learn more

## FIRESAFE PROGRAM SPONSORSHIP

### Blog post on productcare.org



## How FireSafe Program supports British Columbian homes

12th December 2024

[← Back to Blog](#)

In recent years, fire-related deaths in British Columbia have risen at an alarming rate. From 2018 to 2022, there was a [207% increase](#) in fire-related deaths and less than half of the fires had a working smoke alarm installed.

These numbers highlight the importance of fire safety, and that's where the **FireSafe Program** steps in to make fire prevention more accessible for BC communities.

### What is the FireSafe Program?

The FireSafe Program is an initiative led by the [BC Office of the Fire Commissioners](#) and the [BC Injury Research and Prevention Unit](#), which is dedicated to promoting fire prevention across British Columbia. The ultimate goal is to make sure more homes have a working smoke alarm.

Product Care Recycling is proud to support this important program as part of our ongoing effort to promote community safety and environmental care. This initiative is dedicated to helping BC residents protect their homes and families by offering:

- **Free household fire alarm inspections** to identify potential risks.
- **Fire safety education**, including how to create a fire escape plan tailored to your home.
- **Free smoke alarm installations** for homes without functional alarms.



Product Care Recycling firefighters visit homes in high-risk areas to bring fire safety resources directly to families.

### Why a fire alarm matters to your home

Fire alarms may be easy to overlook, but they are a powerful tool to help residents react quickly to fire emergencies. According to [Statistics Canada](#), homes equipped with working smoke alarms have significantly lower fatality rates in fires:

- Only **26%** of fire-related fatalities occurred in homes with functioning smoke alarms.
- A shocking **74%** of fire-related deaths happened in homes without working alarms.

This data highlights a simple but critical action you can take: make sure your household fire alarm is operational. Take a moment to reflect—when was the last time you checked your smoke or carbon monoxide alarms?

If you're unsure, it might be time to prioritize fire safety. Explore topics like [how to test smoke alarms](#), understand [radioactive material in smoke alarms](#), and learn the [difference between a smoke detector and a carbon monoxide detector](#). You might also find it helpful to discover which [smoke alarm best fits your home](#) or explore five strategies to [improve fire safety in your home](#).

### How you can participate in the FireSafe program

The FireSafe Program runs across BC, focusing on high-risk areas where firefighters provide free smoke alarm inspections and installations. While not all communities will be reached immediately, the program is working to expand its coverage over the next year or two. To find out if your community is included, visit the [FireSafe](#) website for a list of selected areas.

Here's how you can get involved:

- **Share the program** with your community—friends, family, and neighbours.
- **Stay proactive** by testing your fire alarms at least once a year.
- **Replace expired or broken carbon monoxide or smoke alarms** and recycle them responsibly at [productcare.org/alarms](#)

### ➡ Share this Post



Facebook



Product Care Recycling · [Follow](#)

12 December 2024 · 🌐



Did you know that less than half of fires in 2022 involved a working smoke alarm? The FireSafe program is making a difference by offering: ... [See more](#)



PRODUCTCARE.ORG

### How FireSafe Program supports British Columbian homes

Learn about the FireSafe Program's efforts to promote fire prevention and increase access to ...

## APPENDIX B: LIST OF 2024 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 (Heiltsuk Environmental Services)	Bella Bella	Central Coast
11	Bill's Bottle Depot	Salmon Arm	Columbia Shuswap
12	Bings Creek Recycling Center	Duncan	Cowichan Valley
13	Blight's Home Hardware	Vancouver	Metro Vancouver
14	Blue River Eco-Depot	Blue River	Thompson-Nicola
15	Boston Flats Eco-Depot	Cache Creek	Thompson-Nicola
16	Boucherie Self Storage & Bottle Depot	West Kelowna	Central Okanagan
17	Bowen Island Recycling Depot	Bowen Island	Metro Vancouver
18	Burnaby Eco-Centre	Burnaby	Metro Vancouver
19	Burns Lake Return-It Recycling Depot	Burns Lake	Bulkley Nechako
20	Burns Lake Transfer Station	Burns Lake	Bulkley Nechako
21	Campbell Mountain Landfill	Penticton	Okanagan Similkameen
22	Campbell River ReStore	Campbell River	Strathcona
23	Campbell River Waste Management Centre	Campbell River	Strathcona

24	Canadian Tire #437 (Campbell River)	Campbell River	Strathcona
25	Canadian Tire #481 (Maple Ridge)	Maple Ridge	Metro Vancouver
26	Cantec Fire Alarms Ltd. (was Capital City and Sidney Fire Equipment)	Sidney	Capital Regional District
27	Castlegar Return-It Depot	Castlegar	Central Kootenay
28	Central Surrey Recycling & Waste Centre	Surrey	Metro Vancouver
29	Century Hardware Ltd.	100 Mile House	Cariboo
30	Chasers Bottle Depot	Vernon	North Okanagan
31	Chetwynd Recycling & Bottle Depot	Chetwynd	Peace River
32	Chilliwack Bottle Depot Ltd.	Chilliwack	Fraser Valley
33	Clearbrook Return-It Depot Ltd. (Was R&T Bottle Depot)	Abbotsford	Fraser Valley
34	Clearwater Eco-Depot	Clearwater	Thompson-Nicola
35	Clinton Eco-Depot	Clinton	Thompson-Nicola
36	Columbia Bottle - Dease Rd.	Kelowna	Central Okanagan
37	Columbia Bottle - St. Paul	Kelowna	Central Okanagan
38	Columbia Bottle Depot - Kent Rd	Kelowna	Central Okanagan
39	Comox Valley Waste Management Centre	Cumberland	Comox Valley
40	Coquitlam Return-it Depot	Coquitlam	Metro Vancouver
41	Cortes Island Waste Management Centre	Cortes Island	Strathcona
42	Courtenay Return-It Depot	Courtenay	Comox Valley
43	Cranbrook Bottle Depot	Cranbrook	East Kootenay
44	Cranbrook Transfer Station	Cranbrook	East Kootenay
45	Creston Fire Hall	Creston	Central Kootenay
46	Curt Garland Community Support Centre (Salvation Army - Prince George)	Prince George	Fraser Fort George
47	D&S Electric	Willams Lake	Cariboo
48	D.C. Recycling & Bottle Depot	Dawson Creek	Peace River
49	Daaing Giids Recycling Depot (was Island Solid Waste Management - Queen Charlotte)	Queen Charlotte	North Coast

50	Davie Village Home Hardware	Vancouver	Metro Vancouver
51	Denman Island Recycling Centre	Denman Island	Comox Valley
52	District of Clearwater	Clearwater	Thompson-Nicola
53	East Hastings Bottle Depot	Burnaby	Metro Vancouver
54	Elkford Transfer Station	Elkford	East Kootenay
55	Enderby Return-It Recycling Ltd.	Enderby	North Okanagan
56	Fernie Bottle Depot Ltd	Fernie	East Kootenay
57	Fernie Transfer Station	Fernie	East Kootenay
58	Fleetwood Bottle Return Depot	Surrey	Metro Vancouver
59	Fort St. James Transfer Station	Fort St. James	Bulkley Nechako
60	Fraser Lake and Area 'D' Transfer Station	Fraser Lake	Bulkley Nechako
61	Fraser Lake Bottle Depot	Fraser Lake	Bulkley Nechako
62	FSJ Bottle Drop	Fort St. John	Peace River
63	Gabriola Island Recycling Organization	Gabriola Island	Nanaimo Regional District
64	Galiano Island Recycling Resources	Galiano Island	Capital Regional District
65	Gandy's Home Hardware	Vancouver	Metro Vancouver
66	General Grant's Sahali	Kamloops	Thompson-Nicola
67	GFL Environmental - Langford	Victoria	Capital Regional District
68	GFL Environmental Inc - Chemainus	Chemainus	Cowichan Valley
69	GFL Environmental Inc - Duncan	Duncan	Cowichan Valley
70	GFL Environmental Inc - McGarrigle	Nanaimo	Nanaimo Regional District
71	GFL Environmental Inc - Squamish	Squamish	Squamish Lillooet
72	Gibsons Recycling Depot	Gibsons	Sunshine Coast
73	Go Green Bottle Depot and Recycling	Vancouver	Metro Vancouver
74	Gold River Management Centre	Gold River	Strathcona
75	Gold Trail Recycling	100 Mile House	Cariboo



<b>76</b>	Golden Landfill	Golden	Columbia Shuswap
<b>77</b>	Grand Forks Bottle Depot	Grand Forks	Kootenay Boundary
<b>78</b>	Grand Forks Home Hardware	Grand Forks	Kootenay Boundary
<b>79</b>	GRIPS - Green Recycling in Pender Society	Madeira Park	Sunshine Coast
<b>80</b>	Habitat for Humanity Restore - Uptown	Victoria	Capital Regional District
<b>81</b>	Habitat for Humanity ReStore - Westshore	Victoria	Capital Regional District
<b>82</b>	Happy Stan's Recycling Services Ltd.	Port Coquitlam	Metro Vancouver
<b>83</b>	Hart Return-It Depot	Prince George	Fraser Fort George
<b>84</b>	Hartland Landfill Facility	Saanich	Capital Regional District
<b>85</b>	Hazelton Bottle Depot	New Hazelton	Kitimat Stikine
<b>86</b>	Heffley Creek Eco-Depot	Heffley Creek	Thompson-Nicola
<b>87</b>	Home Hardware Building Centre - Cranbrook	Cranbrook	East Kootenay
<b>88</b>	Home Hardware Building Centre - Revelstoke	Revelstoke	Columbia Shuswap
<b>89</b>	Home Hardware Merritt	Merritt	Thompson-Nicola
<b>90</b>	Hornby Island Waste Management Centre	Hornby Island	Comox Valley
<b>91</b>	Houston Bottle Depot	Houston	Bulkley Nechako
<b>92</b>	Interior Freight & Bottle	Vernon	North Okanagan
<b>93</b>	Invermere Fire Rescue (Invermere Fire Department)	Invermere	East Kootenay
<b>94</b>	Invermere Transfer Station	Invermere	East Kootenay
<b>95</b>	Island Return It - Campbell River	Campbell River	Strathcona
<b>96</b>	Island Return-It - Duncan	Duncan	Cowichan Valley
<b>97</b>	Island Return-It - South Cowichan	Cobble Hill	Cowichan Valley
<b>98</b>	Island Solid Waste Management - Port Clements	Port Clements	North Coast
<b>99</b>	J&C Bottle Depot	Penticton	Okanagan Similkameen
<b>100</b>	Joe's Bottle Depot	Vancouver	Metro Vancouver
<b>101</b>	Junction Bottle Depot Ltd.	Ladysmith	Cowichan Valley

<b>102</b>	Kamloops Fire Rescue	Kamloops	Thompson-Nicola
<b>103</b>	Kaslo Building Supplies (1990) LTD	Kaslo	Central Kootenay
<b>104</b>	Kelowna Recycling and The Battery Drs	Kelowna	Central Okanagan
<b>105</b>	Keremeos Landfill	Keremeos	Okanagan Similkameen
<b>106</b>	Kimberley Bottle Depot (was New & Nearly New)	Kimberley	East Kootenay
<b>107</b>	Kimberley Transfer Station	Kimberley	East Kootenay
<b>108</b>	Kitimat Recycling Depot	Kitimat	Kitimat Stikine
<b>109</b>	Knockholt Sub-Regional Landfill & Houston Transfer Station	Houston	Bulkley Nechako
<b>110</b>	Ladner Bottle Depot Co. Ltd	Delta	Metro Vancouver
<b>111</b>	Lillooet Landfill & Recycling Centre	Lillooet	Squamish Lillooet
<b>112</b>	Logan Lake Eco-Depot	Logan Lake	Thompson-Nicola
<b>113</b>	London Drugs #10 Vancouver (42nd St)	Vancouver	Metro Vancouver
<b>114</b>	London Drugs #11 Richmond No3 Rd	Richmond	Metro Vancouver
<b>115</b>	London Drugs #12 Kelowna (Harvey Ave)	Kelowna	Central Okanagan
<b>116</b>	London Drugs #14 Victoria - Quadra St	Victoria	Capital Regional District
<b>117</b>	London Drugs #15 Coquitlam (Coq Ctr)	Coquitlam	Metro Vancouver
<b>118</b>	London Drugs #16 Abbotsford (Sevenoaks Mall)	Abbotsford	Fraser Valley
<b>119</b>	London Drugs #17 Delta (Scott 72 Mall)	Delta	Metro Vancouver
<b>120</b>	London Drugs #18 Langley	Langley	Metro Vancouver
<b>121</b>	London Drugs #19 Robson VCR	Vancouver	Metro Vancouver
<b>122</b>	London Drugs #2 Granville	Vancouver	Metro Vancouver
<b>123</b>	London Drugs #25 Lougheed TC	Burnaby	Metro Vancouver
<b>124</b>	London Drugs #28 Kingsway VCR	Vancouver	Metro Vancouver
<b>125</b>	London Drugs #29 Yates St	Victoria	Capital Regional District
<b>126</b>	London Drugs #3 New West	New Westminster	Metro Vancouver
<b>127</b>	London Drugs #35 Kamloops	Kamloops	Thompson-Nicola

<b>128</b>	London Drugs #36 Nanaimo	Nanaimo	Nanaimo Regional District
<b>129</b>	London Drugs #37 Delta	Delta	Metro Vancouver
<b>130</b>	London Drugs #39 Vernon	Vernon	North Okanagan
<b>131</b>	London Drugs #4 Broadway	Vancouver	Metro Vancouver
<b>132</b>	London Drugs #41 Chilliwack	Chilliwack	Fraser Valley
<b>133</b>	London Drugs #42 S.Surrey	Surrey	Metro Vancouver
<b>134</b>	London Drugs #44 W Van	West Vancouver	Metro Vancouver
<b>135</b>	London Drugs #46 Sooke Rd	Victoria	Capital Regional District
<b>136</b>	London Drugs #47 Maple Ridge	Maple Ridge	Metro Vancouver
<b>137</b>	London Drugs #5 North Van	North Vancouver	Metro Vancouver
<b>138</b>	London Drugs #50 Davie St	Vancouver	Metro Vancouver
<b>139</b>	London Drugs #51 Prince George	Prince George	Fraser Fort George
<b>140</b>	London Drugs #52 Richmond	Richmond	Metro Vancouver
<b>141</b>	London Drugs #53 Victoria Dr	Vancouver	Metro Vancouver
<b>142</b>	London Drugs #54 Tillicum	Victoria	Capital Regional District
<b>143</b>	London Drugs #55 Mission	Mission	Fraser Valley
<b>144</b>	London Drugs #56 Brentwood TC	Burnaby	Metro Vancouver
<b>145</b>	London Drugs #6 Burnaby (Kingsway)	Burnaby	Metro Vancouver
<b>146</b>	London Drugs #61 Gibsons	Gibsons	Sunshine Coast
<b>147</b>	London Drugs #67 Courtenay	Courtenay	Comox Valley
<b>148</b>	London Drugs #7 Vcr-East Hastings	Vancouver	Metro Vancouver
<b>149</b>	London Drugs #70 Penticton	Penticton	Okanagan Similkameen
<b>150</b>	London Drugs #71 Burnaby (Market Crossing)	Burnaby	Metro Vancouver
<b>151</b>	London Drugs #72 Nanaimo (Rutherford Rd)	Nanaimo	Nanaimo Regional District
<b>152</b>	London Drugs #73 Campbell River (Mariner Sq)	Campbell River	Strathcona
<b>153</b>	London Drugs #74 W. Broadway VCR	Vancouver	Metro Vancouver

154	London Drugs #75 Cloverdale	Surrey	Metro Vancouver
155	London Drugs #76 Westbank	Westbank	Central Okanagan
156	London Drugs #77 Duncan	Duncan	Cowichan Valley
157	London Drugs #78 Vancouver (Abbott St)	Vancouver	Metro Vancouver
158	London Drugs #8 Surrey (London Stn)	Surrey	Metro Vancouver
159	London Drugs #80 Squamish	Squamish	Squamish Lillooet
160	London Drugs #81 Surrey (26th Ave)	Surrey	Metro Vancouver
161	London Drugs #82 Olympic Village	Vancouver	Metro Vancouver
162	London Drugs #88 Dunbar	Vancouver	Metro Vancouver
163	London Drugs #9 Guildford Town Centre	Surrey	Metro Vancouver
164	London Drugs #90 Vancouver House	Vancouver	Metro Vancouver
165	Lougheed Return-It Depot	Coquitlam	Metro Vancouver
166	Louis Creek Eco-Depot	Louis Creek	Thompson-Nicola
167	Lower Nicola Eco-Depot	Lower Nicola	Thompson-Nicola
168	Lytton Eco-Depot	Lytton	Thompson-Nicola
169	Malcolm Island Recycling Depot	Sointula	Mt. Waddington
170	Masset Recycle Depot	Masset	North Coast
171	Mayne Island Recycling Society	Mayne Island	Capital Regional District
172	Meade Creek Recycling Centre	Lake Cowichan	Cowichan Valley
173	Merritt Return It Depot	Merritt	Thompson-Nicola
174	Metrotown Return-it Depot	Burnaby	Metro Vancouver
175	Mission Recycling Depot	Mission	Fraser Valley
176	Nelson Home Building Centre	Nelson	Central Kootenay
177	Newton Bottle Depot	Surrey	Metro Vancouver
178	North Shore Bottle Depot	North Vancouver	Metro Vancouver
179	North Shore Recycling and Waste Centre (Emterra Environmental)	North Vancouver	Metro Vancouver

<b>180</b>	North Van Bottle and Return-It Depot	North Vancouver	Metro Vancouver
<b>181</b>	Oak Bay Recycling Depot	Victoria	Capital Regional District
<b>182</b>	Okanagan Falls Landfill	Okanagan Falls	Okanagan Similkameen
<b>183</b>	Oliver Sanitary Landfill	Oliver	Okanagan Similkameen
<b>184</b>	Osoyoos Bottle Depot	Osoyoos	Okanagan Similkameen
<b>185</b>	Panorama Village Return-it Inc.	Surrey	Metro Vancouver
<b>186</b>	Parksville Bottle & Recycling Depot	Parksville	Nanaimo Regional District
<b>187</b>	Parksville Home Hardware	Parksville	Nanaimo Regional District
<b>188</b>	Peerless Road Recycling Center	Ladysmith	Cowichan Valley
<b>189</b>	Pemberton Recycling Centre	Pemberton	Squamish Lillooet
<b>190</b>	Pender Island Recycling Society	Pender Island	Capital Regional District
<b>191</b>	PG Recycling	Prince George	Fraser Fort George
<b>192</b>	Planet Earth Recycling Ltd.	West Kelowna	Central Okanagan
<b>193</b>	Poco Return-It	Port Coquitlam	Metro Vancouver
<b>194</b>	Port Hardy Return-it Centre	Port Hardy	Mt. Waddington
<b>195</b>	Powell Street Return-it Bottle Depot	Vancouver	Metro Vancouver
<b>196</b>	Prespatou Transfer Station	Altona	Peace River
<b>197</b>	Princeton Return-It Depot	Princeton	Okanagan Similkameen
<b>198</b>	Quality Glass Ltd.	Ashcroft	Thompson-Nicola
<b>199</b>	Quatsino Recycling Depot	Quatsino	Mt. Waddington
<b>200</b>	Queensborough Landing Return-It	New Westminster	Metro Vancouver
<b>201</b>	Recycle-It Resource Recovery	Fort St. John	Peace River
<b>202</b>	Regional Recycling Abbotsford	Abbotsford	Fraser Valley
<b>203</b>	Regional Recycling Burnaby	Burnaby	Metro Vancouver
<b>204</b>	Regional Recycling Cloverdale	Cloverdale	Metro Vancouver
<b>205</b>	Regional Recycling Nanaimo - Hayes	Nanaimo	Nanaimo Regional District

<b>206</b>	Regional Recycling Nanaimo - Old Victoria	Nanaimo	Nanaimo Regional District
<b>207</b>	Regional Recycling Prince Rupert	Prince Rupert	North Coast
<b>208</b>	Regional Recycling Richmond	Richmond	Metro Vancouver
<b>209</b>	Regional Recycling Vancouver	Vancouver	Metro Vancouver
<b>210</b>	Regional Recycling Whistler	Whistler	Squamish Lillooet
<b>211</b>	Revelstoke Bottle Depot	Revelstoke	Columbia Shuswap
<b>212</b>	Revelstoke Refuse Disposal Facility	Revelstoke	Columbia Shuswap
<b>213</b>	Richmond Recycling Depot	Richmond	Metro Vancouver
<b>214</b>	Ridge Meadows Recycling Society	Maple Ridge	Metro Vancouver
<b>215</b>	RONA Alert Bay - (#1215)	Alert Bay	Mt. Waddington
<b>216</b>	RONA Golden - (#61830)	Golden	Columbia Shuswap
<b>217</b>	RONA Penticton - (#61490)	Penticton	Okanagan Similkameen
<b>218</b>	RONA Richmond - (#8040)	Richmond	Metro Vancouver
<b>219</b>	Salmon Arm Landfill	Salmon Arm	Columbia Shuswap
<b>220</b>	Salt Spring Island Recycling Depot	Salt Spring Island	Capital Regional District
<b>221</b>	Sapperton Retun-It Depot	New Westminster	Metro Vancouver
<b>222</b>	Sardis Bottle Depot	Chilliwack	Fraser Valley
<b>223</b>	Sayward Recycling Depot	Sayward	Comox Valley
<b>224</b>	Scotch Creek Bottle Depot	Scotch Creek	Columbia Shuswap
<b>225</b>	Semiahmoo Bottle Depot	Surrey	Metro Vancouver
<b>226</b>	Seton Lake Band Transfer Station	Shalalth	Squamish Lillooet
<b>227</b>	Shepherds Home Hardware LTD	Armstrong	North Okanagan
<b>228</b>	Sidney Return-It	Sidney	Capital Regional District
<b>229</b>	Smithers Home Hardware	Smithers	Bulkley Nechako
<b>230</b>	Smithers/Telkwa Transfer Station	Smithers	Bulkley Nechako
<b>231</b>	Sooke Home Hardware	Sooke	Capital Regional District

<b>232</b>	South Thompson Eco-Depot	Pritchard	Thompson-Nicola
<b>233</b>	South Van Bottle Depot	Vancouver	Metro Vancouver
<b>234</b>	Sparwood Transfer Station	Sparwood	East Kootenay
<b>235</b>	Stewart Transfer Station	Stewart	Kitimat Stikine
<b>236</b>	Summerland Sanitary Landfill	Summerland	Central Okanagan
<b>237</b>	Surrey Central Return-It Centre	Surrey	Metro Vancouver
<b>238</b>	T-2 Market	Oliver	Okanagan Similkameen
<b>239</b>	The Salvation Army Langley (Lower Mainland Divisional Headquarters)	Langley	Metro Vancouver
<b>240</b>	Thornhill Fire Department	Terrace	Kitimat Stikine
<b>241</b>	Thorsen Creek Recycling Depot	Bella Coola	Central Coast
<b>242</b>	Trail Bay Home Hardware (was Trail Bay Hardware)	Sechelt	Sunshine Coast
<b>243</b>	Trail Bottle Depot	Trail	Kootenay Boundary
<b>244</b>	Tsawwassen Bottle Depot	Delta	Metro Vancouver
<b>245</b>	Tyhistanis Transfer Station	Tofino	Alberni Clayoquot
<b>246</b>	Ucluelet Bottle Depot	Ucluelet	Alberni Clayoquot
<b>247</b>	United Blvd Recycling & Waste Centre (Emterra)	Coquitlam	Metro Vancouver
<b>248</b>	Valemount Recycling Center	Valemount	Fraser Fort George
<b>249</b>	Vanderhoof Thrift Store	Vanderhoof	Bulkley Nechako
<b>250</b>	Vanderhoof Transfer Station	Vanderhoof	Bulkley Nechako
<b>251</b>	Venture Training Vernon	Vernon	North Okanagan
<b>252</b>	Village of Montrose	Montrose	Central Kootenay
<b>253</b>	Walnut Grove Bottle Depot	Langley	Metro Vancouver
<b>254</b>	Wesbrook Community Centre	Vancouver	Metro Vancouver
<b>255</b>	Westcoast Home Hardware	Port Alberni	Alberni Clayoquot
<b>256</b>	Westshore Bottle Depot Ltd	Victoria	Capital Regional District
<b>257</b>	White Rock Return-It Depot	Surrey	Metro Vancouver

<b>258</b>	Wide Sky Disposal	Fort Nelson	Northern Rockies
<b>259</b>	Willowbrook Recycling Inc.	Langley	Metro Vancouver
<b>260</b>	Woss Recycling Depot	Woss	Mt. Waddington



## APPENDIX C: 2024 BREAKDOWN OF COLLECTION SITES BY REGIONAL DISTRICT

Regional District	# of Collection Sites
Alberni-Clayoquot	5
Bulkley-Nechako	11
Capital	17
Cariboo	3
Central Coast	2
Central Kootenay	5
Central Okanagan	9
Columbia-Shuswap	8
Comox Valley	6
Cowichan Valley	9
East Kootenay	11
Fraser-Fort George	5
Fraser Valley	11
Kitimat-Stikine	4
Kootenay Boundary	3
Metro Vancouver	75
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
<b>Total</b>	<b>260</b>

## **APPENDIX D: 2024 AUDITED PROGRAM FINANCIAL STATEMENTS**

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

**STATEMENT OF REVENUES AND EXPENSES**

**31 DECEMBER 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 2024**

**Contents**

---

Independent Auditors' Report	
Statement of Revenues and Expenses	5
Notes to the Statement of Revenues and Expenses	6 - 7

---

## 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 2024 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 2024 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  
25 May 2025

---

**PRODUCT CARE ASSOCIATION OF CANADA**  
**BC SMOKE AND CARBON MONOXIDE (CO) ALARMS PROGRAM**  
**Statement of Revenues and Expenses**  
**For the year ended 31 December 2024**

	2024	2023
<b>Revenues</b>	<b>\$ 364,841</b>	<b>\$ 300,611</b>
<b>Program expenses</b>		
Processing	470,593	427,396
Administration (Note 2(c) & (d))	123,637	59,330
Communications	106,334	86,667
Collection	86,757	75,576
Transportation	76,871	55,930
	<b>864,192</b>	<b>704,899</b>
<b>Deficiency of revenues over expenses for the year</b>	<b>\$ (499,351)</b>	<b>\$ (404,288)</b>
<b>Commitment (Note 3)</b>		

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 2024**

---

**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, the allocation of overhead and salaries and wages expenses 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 2024**

---

**2. 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 general and administrative expenses include certain payroll which has not been directly charged to a 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 \$52,042 (2023 - \$46,132) of overhead expense which has been allocated to the Program.

(d) Salaries and Wages Expense

During the year, the Association updated its methodology for charging salaries and wages expense to the Program for certain employees that have been identified as having direct involvement in the Program. Previously, these costs were either included in the overhead allocation (Note 2(c)) or charged directly to the Program. Beginning in the 2024 fiscal year, the salaries and wages expense for these employees are charged to the Program based on management's estimate of the employee time spent on the program. This change in presentation has been accounted for prospectively in the Statement. Included in administration expense is \$52,728 of salaries and wages expense which has been charged to the Program.

**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 \$36,598 (2023 - \$66,670) which will be incurred in 2025.

**APPENDIX E: 2024 PRODUCT CARE CONSOLIDATED FINANCIAL STATEMENTS**

**PRODUCT CARE ASSOCIATION OF CANADA**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2024**

# **PRODUCT CARE ASSOCIATION OF CANADA**

## **Financial Statements**

For the year ended 31 December 2024

### **Contents**

---

Independent Auditors' Report	
Statement of Financial Position	4
Statement of Changes in Net Assets	5
Statement of Operations	6
Statement of Cash Flows	7
Notes to the Financial Statements	8 - 21

---

## 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 2024, 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 2024, 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.



CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada  
21 May 2025



**PRODUCT CARE ASSOCIATION OF CANADA**  
**Statement of Financial Position**  
**31 December 2024**

	2024	2023
<b>Assets</b>		
<b>Current</b>		
Cash and cash equivalents	\$ 4,849,895	\$ 4,970,393
Term deposits (Note 5(a))	9,667,312	18,065,004
Accounts receivable	2,769,262	4,444,127
Prepaid expenses and deposits	574,171	668,253
	<u>17,860,640</u>	<u>28,147,777</u>
<b>Restricted cash (Note 3)</b>	2,184,401	2,012,131
<b>Forgivable loans (Note 4)</b>	387,457	373,375
<b>Term deposits (Note 5(b))</b>	2,750,000	1,500,000
<b>Investments - at market value</b>	35,021,856	26,402,161
<b>Tangible capital assets (Note 7)</b>	14,968,836	14,514,493
<b>Intangible assets (Note 8)</b>	<u>50,000</u>	<u>50,000</u>
	<u>\$ 73,223,190</u>	<u>\$ 72,999,937</u>

**Liability**

<b>Current</b>		
Accounts payable and accrued liabilities (Note 9)	\$ 6,713,655	\$ 8,398,461


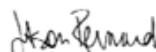
**Commitments (Note 11)**

**Contingencies (Note 10)**

**Net Assets**

<b>Unrestricted</b>	11,176,582	11,207,548
<b>Invested in tangible capital and intangible assets</b>	15,018,836	14,564,493
<b>Internally restricted (Note 6)</b>	38,129,716	36,817,304
<b>Externally restricted (Note 12)</b>	2,184,401	2,012,131
	<u>66,509,535</u>	<u>64,601,476</u>
	<u>\$ 73,223,190</u>	<u>\$ 72,999,937</u>

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 2024

	<b>Unrestricted</b>	<b>Invested in Tangible Capital and Intangible Assets</b>	<b>Externally restricted</b>	<b>Internally restricted</b>	<b>Total 2024</b>	<b>Total 2023</b>
<b>Net assets - beginning of year</b>	\$ 11,207,548	\$ 14,564,493	\$ 2,012,131	\$ 36,817,304	\$ 64,601,476	\$ 67,415,394
Excess (deficiency) of revenues over expenses for the year	2,614,657	(706,598)	-	-	1,908,059	(2,813,918)
Transfer to invested in tangible capital and intangible assets	(1,160,941)	1,160,941	-	-	-	-
Transfer to internally restricted (Note 6)	(1,312,412)	-	-	1,312,412	-	-
Transfer to externally restricted (Note 12)	(172,270)	-	172,270	-	-	-
<b>Net assets - end of year</b>	<b>\$ 11,176,582</b>	<b>\$ 15,018,836</b>	<b>\$ 2,184,401</b>	<b>\$ 38,129,716</b>	<b>\$ 66,509,535</b>	<b>\$ 64,601,476</b>

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 2024

	2024	2023
		(Note 18)
<b>Revenues (Note 17)</b>	<b>\$ 47,749,748</b>	<b>\$ 41,781,651</b>
<b>Expenses</b>		
Processing	25,652,099	21,424,552
Collections	10,796,830	10,690,442
Transportation	7,016,642	7,509,321
General and administration	4,505,274	3,988,411
Program administration	2,452,603	4,523,663
	<u>50,423,448</u>	<u>48,136,389</u>
<b>Deficiency of revenues over expenses from operations</b>	<b>(2,673,700)</b>	<b>(6,354,738)</b>
<b>Other income (expense)</b>		
Investment income	4,871,685	1,442,671
Interest income	962,048	1,079,685
Gain on sale of marketable securities	8,252	1,156
Unrealized (loss) gain on investments	(1,260,226)	1,017,308
	<u>4,581,759</u>	<u>3,540,820</u>
<b>Excess (deficiency) of revenues over expenses for the year</b>	<b>\$ 1,908,059</b>	<b>\$ (2,813,918)</b>

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 2024**

	2024	2023
<b>Cash provided by (used in):</b>		
<b>Operating activities</b>		
Excess (deficiency) of revenues over expenses for the year	\$ 1,908,059	\$ (2,813,918)
Items not involving cash		
Market value adjustments	1,260,226	(1,017,308)
Amortization	706,598	720,452
Loans forgiven	79,078	72,652
Gain on sale of marketable securities	(8,252)	(1,156)
	<u>3,945,709</u>	<u>(3,039,278)</u>
Changes in non-cash working capital balances		
Accounts receivable	1,674,865	(1,180,687)
Prepaid expenses and deposits	94,082	18,125
Accounts payable and accrued liabilities	(1,684,807)	1,737,233
	<u>4,029,849</u>	<u>(2,464,607)</u>
<b>Investing activities</b>		
Redemption of term deposits	7,147,693	1,296,782
Restricted cash	(172,270)	139,741
Purchase of capital assets - net	(1,160,941)	(263,971)
Purchase of investments	(9,871,669)	(1,442,671)
	<u>(4,057,187)</u>	<u>(270,119)</u>
<b>Financing activity</b>		
Issuance of forgivable loans	<u>(93,160)</u>	<u>(98,050)</u>
<b>Net (decrease) in cash and cash equivalents</b>	<b>(120,498)</b>	<b>(2,832,776)</b>
<b>Cash and cash equivalents - beginning of year</b>	<b>4,970,393</b>	<b>7,803,169</b>
<b>Cash and cash equivalents - end of year</b>	<b>\$ 4,849,895</b>	<b>\$ 4,970,393</b>

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 2024

---

#### 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 2024**

---

**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:

Computer equipment	3 years
Buildings	25 years
Office equipment	2 years
Depot equipment	2, 3 and 5 years
Leasehold improvements	5 years

---

**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2024**

---

**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 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 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 associated with sold program products, the Association will recognize those EHF 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 2024

---

**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:

	<u>2024</u>	<u>2023</u>
Quebec RecycFluo Program Reserve (Note 12)	\$ 2,055,411	\$ 2,012,131
Quebec Non-Refillable Pressurized Fuel Container Recycling Program Reserve (Note 12)	<u>128,990</u>	<u>-</u>
	<u>\$ 2,184,401</u>	<u>\$ 2,012,131</u>

The restricted cash for the Quebec RecycFluo Program Reserve and Quebec Non-Refillable Pressurized Fuel Container Recycling Program Reserve is comprised of \$2,044,370 of cash held in a segregated bank account and \$140,031 of cash allocated from the Association's cash and cash equivalents. Subsequent to year end the Association has transferred \$140,031 of cash to the Quebec RecycFluo Program and Quebec Non-Refillable Pressurized Fuel Container Recycling Program's segregated bank account.



---

**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
For the year ended 31 December 2024

---

**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.

	<u>2024</u>	<u>2023</u>
Balance - beginning of year	\$ 373,375	\$ 347,977
Funds advanced during the year	93,160	98,050
Loans forgiven during the year	<u>(79,078)</u>	<u>(72,652)</u>
Balance - end of year	<u>\$ 387,457</u>	<u>\$ 373,375</u>

**5. Term deposits**

(a) Short-term

As at 31 December 2024, the Association held term deposits of \$9,667,312 (2023 - \$18,065,004) with maturity dates ranging from 10 January 2025 to 19 August 2025 and bearing interest at 4.8% to 5.84% per annum which have been classified as a short-term assets.

(b) Long-term

As at 31 December 2024, the Association held term deposits totalling \$2,750,000 (2023 - \$1,500,000) with maturity dates ranging from 19 July 2026 to 18 July 2027 bearing interest at 4.5% to 4.75% per annum which have been classified as long-term assets.

---

## PRODUCT CARE ASSOCIATION OF CANADA

### Notes to the Financial Statements

For the year ended 31 December 2024

---

#### 6. Internally restricted net assets

The PCA Members' Net Assets Management and Allocation Policy includes the establishment of an internally restricted PCA Program 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.

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, \$1,312,412 was transferred from unrestricted net asset to internally restricted net assets (2023 - \$11,545,998 was transferred from the internally restricted net assets to the unrestricted net assets).

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

	<u>2024</u>	<u>2023</u>
PCA Program Reserve Fund	\$ 36,474,824	\$ 35,069,252
Funds available for the development of collection facilities (Note 11(b))	654,892	748,052
Funds available for the development of Saskatchewan collection facilities (Note 11(c))	<u>1,000,000</u>	<u>1,000,000</u>
	<u>\$ 38,129,716</u>	<u>\$ 36,817,304</u>

**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
For the year ended 31 December 2024

**7. Tangible capital assets**

	Cost	Accumulated Amortization	2024 Net	2023 Net
Land	\$ 7,659,119	\$ -	\$ 7,659,119	\$ 7,659,119
Buildings	8,141,509	2,193,940	5,947,569	6,273,229
Depot equipment	3,589,953	2,971,838	618,115	582,145
Office equipment	5,551	5,551	-	-
Leasehold improvements	45,561	4,556	41,005	-
Computer equipment	34,519	5,753	28,766	-
Assets under development	674,262	-	674,262	-
	<b>\$ 20,150,474</b>	<b>\$ 5,181,638</b>	<b>\$ 14,968,836</b>	<b>\$ 14,514,493</b>

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 \$706,598 (2023 - \$720,452) of amortization expense.

**8. Intangible assets**

	Cost	Accumulated Amortization	2024 Net	2023 Net
ERP Software	\$ 754,986	\$ 754,986	\$ -	\$ -
Quebec RecycFluo Program	50,000	-	50,000	50,000
	<b>\$ 804,986</b>	<b>\$ 754,986</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

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 2024 fiscal year.

**9. Accounts payable and accrued liabilities**

	2024	2023
Accounts payable and accrued liabilities	\$ 6,208,280	\$ 8,316,632
Government remittances payable	505,375	81,829
	<b>\$ 6,713,655</b>	<b>\$ 8,398,461</b>

---

**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2024**

---

**10. Contingencies**

On 30 June 2022, the government of Quebec amended the Regulation regarding the recycling and recovery of products by businesses. Under the previous Regulation, the Association had accrued penalties as a result of not meeting certain material collection targets. The amendment of the Regulation resulted in the cancellation of the penalties that had accumulated in previous years.

Additionally, 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 2024 and has not accrued any estimated penalties in these financial statements.

**11. Commitments**

- (a) The Association has a lease agreement for the Quebec office suite which expired on 31 May 2024. During the prior 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 expired on 29 February 2024. During the prior 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:

2025	\$	203,189
2026		205,011
2027		153,664
2028		119,360
2029		119,944
Thereafter		<u>139,934</u>
	\$	<u>941,102</u>

- (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 2024, \$880,108 of loans have been disbursed from the pool of available funds (Note 4) and \$492,651 of loans have been forgiven. The remaining undisbursed amount available to be loaned of \$654,892 (2023 - 748,052) has been presented as a component of internally restricted net assets (Note 6).

---

**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
For the year ended 31 December 2024

---

**11. Commitments - continued**

- (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. The remaining undisbursed amount available to be loaned of \$1,000,000 (2023 - 1,000,000) has been presented as a component of internally restricted net assets (Note 6).
- (d) At year end the Association had unprocessed product on hand with an estimated cost to process, transport and recycle of \$1,772,182 (2023 - \$1,041,533) which will be incurred during 2025.

**12. Externally restricted net assets**

Externally restricted net assets are comprised of the following amounts:

	<u>2024</u>	<u>2023</u>
Quebec Recycfluo Program Reserve	\$ 2,055,411	\$ 2,012,131
Quebec Non-Refillable Pressurized Fuel Container Recycling Program Reserve	<u>128,990</u>	<u>-</u>
	<u>\$ 2,184,401</u>	<u>\$ 2,012,131</u>

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 \$43,280 and \$128,990 from unrestricted net assets to the externally restricted net assets related to the Quebec RecycFluo Program Reserve and Quebec Non-Refillable Pressurized Fuel Container Recycling Program Reserve respectively. Additionally, interest income of \$Nil (2023 - \$67,533) was transferred from unrestricted net assets to the Quebec RecycFluo Program Reserve resulting in a total fund transfer of \$172,270 (2023 - \$625,759) for the two programs.

---

**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2024**

---

**13. Ontario Fee Reduction Campaign**

On 24 June 2020, the Resource Productivity and Recovery Authority (“RPRA”) 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 a 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 2022 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. During 2023, the board of directors approved the termination of the Ontario Solvent fee reduction program effective from the October 2023 reporting period.

For the year ended 31 December 2024, the extended Ontario Solvents fee reduction program resulted in a decrease in EHF revenue of \$50,819 (2023 - \$639,974) with the 2024 reduction related to member EHF reporting received during the year and related to the period when the fee reduction program was still active.

---

**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2024**

---

**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 2024.

(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 2024, cash and accounts receivable of \$395,299 USD and \$153,520 USD (2023 - \$271,087 USD and \$154,360 USD) respectively and accounts payable and accrued liabilities of \$11,744 USD (2023 - \$Nil 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 2024**

---

**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 believes that the Washington State LightRecycle program will encounter a cumulative deficit in 2026. PCA PSI is actively working with obligated parties to develop a funding model acceptable to all parties. This matter has been highlighted in the PCA PSI Audited Financial Statements. The outcome of this matter is not determinable at this time. Management is of the opinion that the Association is not exposed to any material financial risk from the operations of the PCA PSI or Washington State LightRecycle 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 2024 and for the year then ended are based on the audited 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 2024

---

**15. Controlled organization - Continued**

PCA PSI

	<b>31 December 2024</b>	31 December 2023
		(unaudited)
Financial Position		
Total assets	<b>\$ 2,857,902</b>	\$ 3,412,261
Total liabilities	<b>300,809</b>	437,819
Total net assets	<b>2,557,093</b>	2,974,442
	<b>\$ 2,857,902</b>	\$ 3,412,261
	<b>31 December 2024</b>	31 December 2023
		(unaudited)
Results of Operations		
Total revenue	<b>\$ 2,162,482</b>	\$ 2,321,228
Total expenses	<b>2,808,780</b>	2,831,551
Deficiency of revenues over expenses	<b>\$ (646,298)</b>	\$ (510,323)
	<b>31 December 2024</b>	31 December 2023
		(unaudited)
Cash Flows		
Cash used in operating activities	<b>\$ (778,069)</b>	\$ (1,347,453)
Decrease in cash	<b>\$ (778,069)</b>	\$ (1,347,453)

---

**PRODUCT CARE ASSOCIATION OF CANADA**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2024**

---

**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 \$22,384 (2023 - \$22,019) due from PCA PSI. These amounts are unsecured, non-interest bearing and will be received in the 2025 fiscal year.

Included in revenues is \$233,552 (2023 - \$230,061) 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**

	<u>2024</u>	<u>2023</u>
Environmental Handling Fees	\$ 45,993,575	\$ 40,216,607
Other	<u>1,756,173</u>	<u>1,565,044</u>
	<u>\$ 47,749,748</u>	<u>\$ 41,781,651</u>

**18. Comparative figures**

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2024 financial statements.

## **APPENDIX F: 2024 INDEPENDENT NON-FINANCIAL AUDIT**

**PRODUCT CARE ASSOCIATION OF CANADA**

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

**INDEPENDENT REASONABLE  
ASSURANCE REPORT**

**31 DECEMBER 2024**

---

## 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 Parks for the year ended 31 December 2024:

- 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 - 2024 Reporting Year dated November 2024, 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 2024 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**

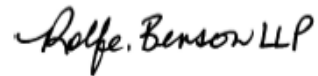
Without qualifying our opinion, the following should be noted regarding the information contained in the Annual Report:

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 and Parks 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.



CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada  
19 June 2025



## 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 – 260	Table 4: Collection Site by Type (2024)  Appendix B – List of 2024 Program Collection Sites
Change in the number of collection facilities in 2024 – “Eleven (11) collection sites were added and three (3) were removed during 2024.”	

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 2024, 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 2024 were not shipped for processing until the subsequent year. Statements regarding the end fate of alarms are in reference to materials processed in 2024 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 119,411	Table 8: Units Collected, January 1 – December 31, 2024
# of alarms collected – in mega bags 14,512	
“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 907 alarms per mega-bag. The conversion factors were calculated by averaging the units of alarms from more than 2,417 small collection containers and 12 mega-bags, which were sorted and counted in 2024 at Product Care’s facility.”	
“Sorted refers to alarms that were processed in 2024. Not all alarms collected are processed in the same year.”	

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 Parks that aggregated sales data would not be made publicly available in the Annual Report.

#### **Performance targets**

<b>Specific disclosures in the annual stewardship report from Section 9 – Plan Performance for which evaluation criteria were developed</b>	
<b>Disclosure per Annual Report</b>	<b>Reference</b>
Target – units collected 2024 Assertion – Target exceeded: Approximately 133,923 units collected	Table 11: 2024 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.

**RESPONSIBLE, TOGETHER.**