

# Canadian Electrical Stewardship Association Annual Report to the Director 2023

**Submitted to:** Director, Extended Producer Responsibility Section  
BC Ministry of Environment and Climate Change Strategy  
PO Box 9341, STN PROV GOVT  
Victoria, BC V8W 9M1

**Prepared by:** Laura Selanders, President  
Canadian Electrical Stewardship Association  
95 Mural Street, 6<sup>th</sup> Floor  
Richmond Hill, ON L4B 3G2  
(905) 747-3317

July 4, 2024

## Table of Contents

<b>1. EXECUTIVE SUMMARY</b> .....	1
<b>2. PROGRAM OUTLINE</b> .....	4
<b>3. PUBLIC EDUCATION MATERIALS &amp; STRATEGIES</b> .....	5
<b>3.1 Program Awareness and Traditional Marketing</b> .....	6
<b>3.2 Website, Social Media, and Digital Advertising</b> .....	7
<b>3.3 Community Events and Ambassador Program</b> .....	9
<b>3.3.1 Expanded Program Reach</b> .....	9
<b>3.4 Stakeholder Relations</b> .....	12
<b>3.5 Consumer Inquiries</b> .....	13
<b>4. COLLECTION SYSTEM AND FACILITIES</b> .....	13
<b>5. PRODUCT ENVIRONMENTAL IMPACT REDUCTION, REUSABILITY AND RECYCLABILITY</b> .....	16
<b>5.1 Reuse and Repair</b> .....	16
<b>5.2 Recycle/Recover</b> .....	16
<b>6. POLLUTION PREVENTION HIERARCHY AND PRODUCT / COMPONENT MANAGEMENT</b> .....	17
<b>7. PRODUCT SOLD AND COLLECTED</b> .....	18
<b>7.1 Product Reported Sold</b> .....	18
<b>7.2 Product Collected</b> .....	18
<b>7.2.1 Very Large Items</b> .....	19
<b>7.2.2 Regular Items</b> .....	19
<b>8. SUMMARY OF REVENUES AND EXPENDITURES</b> .....	21
<b>9. PLAN PERFORMANCE</b> .....	23
<b>9.1 Accessibility</b> .....	24
<b>9.2 Waste Composition Audits</b> .....	25
<b>9.3 Consumer Awareness</b> .....	25
<b>APPENDIX A: PROGRAM PRODUCT CATEGORIES</b> .....	27
<b>APPENDIX B: COLLECTION FACILITY NETWORK</b> .....	28
<b>Collection Events</b> .....	38
<b>Figure 1: Collection Events Completed in 2023</b> .....	38
<b>Table 15: Collection Events Completed in 2023</b> .....	38
<b>APPENDIX C: AUDITED FINANCIAL STATEMENTS</b> .....	41
<b>APPENDIX D: INDEPENDENT ASSURANCE REPORT</b> .....	42

## 1. EXECUTIVE SUMMARY

The CESA Stewardship Plan includes portable electrical appliances powered by 120V, 12V, 60Hz input power or batteries. See Appendix A for a full list of product categories.

<b>Products within plan</b>	<ul style="list-style-type: none"> <li>• Small appliances</li> <li>• Power tools</li> <li>• Sewing machines</li> <li>• Exercise, sports and leisure equipment</li> <li>• Arts, crafts and hobby devices</li> </ul>
<b>Program Website</b>	<a href="http://www.electrorecycle.ca">www.electrorecycle.ca</a>

The following chart summarizes the annual reporting requirements as set out under Section 8 of the Regulation.

Recycling Regulation Reference	Topic	Summary of 2023 Performance
Part 2, Section 8(2)(a)	Public Education and Strategies	<ul style="list-style-type: none"> <li>• Traditional advertising was used for public education including television ads, digital and print campaigns, radio ads, as well as community-based social marketing</li> <li>• The summer ambassador program held 82 events in 52 communities, throughout 22 regional districts</li> <li>• The 2022 consumer awareness survey remained stable with an awareness level of 88%</li> <li>• Next survey scheduled for 2024</li> <li>• The Program further developed outreach initiatives to expand its reach into new communities through remote event attendance and digital support</li> </ul>
Part 2, Section 8(2)(b)	Collection System and Facilities	<ul style="list-style-type: none"> <li>• Two product streams are defined for collection:               <ul style="list-style-type: none"> <li>○ “very large” (treadmills, elliptical machines, stationary bikes, very large power tools); and</li> <li>○ “regular” (all other products included in the Program)</li> </ul> </li> <li>• The collection network includes both advertised and non-advertised sites</li> <li>• As of December 31, 2023, the Program had 250 contracted collection sites, including 237 sites for regular products and 92 sites for very large products. Of the 250 contracted sites, 235 were advertised.</li> </ul>

Recycling Regulation Reference	Topic	Summary of 2023 Performance
		<ul style="list-style-type: none"> <li>In 2023 the collection network added 8 additional contracted collection facilities across the province</li> <li>In 2023 the collection network closed 4 contracted collection facilities across the province</li> </ul>
Part 2, section 8(2)(c)	Product Environmental Impact Reduction, Reusability and Recyclability	<ul style="list-style-type: none"> <li>The Program strives to manage collection materials using the highest option on the PPH were feasible</li> <li>2023 focused promotion on reuse, repair and product maintenance options, including participation local repair cafes, a blog featuring appliance maintenance, including troubleshooting and repair tips</li> </ul>
Part 2, section 8(2)(d)	Pollution Prevention Hierarchy and Product / Component Management	<ul style="list-style-type: none"> <li>Contracted processors must adhere to the EPSC Electronics Recycling Standard</li> <li>Processors must submit to performance reviews by CESA or a third-party auditor</li> <li>More than 95% of material commodities collected in 2023 were recycled/recovered</li> </ul>
Part 2, section 8(2)(e)	Product Sold and Collected and Recovery Rate	<ul style="list-style-type: none"> <li>9,331,499 units of CESA product were sold in BC in 2023, as reported by members</li> <li>Approximately 5,762,044 kg of CESA product was collected in BC in 2023</li> </ul>
Part 2, section 8(2)(e.1)		See Section 7 for breakdown of collection weight by regional district
Part 2, section 8(2)(f)	Summary of Deposits, Refunds, Revenues and Expenses	See Appendix C for the independently audited financial statements

CESA’s BC Extended Producer Responsibility Plan was approved on August 7, 2018. This approved Plan which received a 1-year extension in July 2023 from the MOECC, sets out a number of key performance metrics for the Program. The following chart summarizes the metrics and the Program’s performance in 2023, as well as CESA’s strategies for improvement if warranted.

Key Performance Metrics		
Part 2 section 8(2)(g); See full list of metrics in Plan Performance		
Plan Metrics	2023 Performance	Strategies for Improvement
<b>Collection</b>		
Number of contracted collection sites	250	n/a
Number of contracted collection sites by regional district	See Section 4	n/a

<b>Key Performance Metrics</b>		
Part 2 section 8(2)(g); See full list of metrics in Plan Performance		
<b>Plan Metrics</b>	<b>2023 Performance</b>	<b>Strategies for Improvement</b>
Number of collection events by regional district	See Section 4	n/a
<b>Absolute Collection</b>		
Total number of very large units collected	5,029 units collected	n/a
Weight (kg) or regular product collected	5,762,044 kg collected	n/a
Weight (kg) of regular product collected by regional district	See Section 7	n/a
Product collected per capita by regional district (kg)	See Section 7	n/a
<b>Waste Composition Audits</b>		
Waste audit results	See Section 9	n/a
Total amount of batteries identified in waste audits	See Section 9	n/a
<b>Accessibility</b>		
Number of collection sites for regular Program Product	237	n/a
Revaluation of accessibility rate (in or before 2023)	See section 9	n/a
Survey techniques and results of accessibility study (conducted in or before 2023)	See Section 9	n/a
<b>Consumer Awareness</b>		
Consumer awareness survey conducted once every two (2) years starting from 2018	See Section 9	n/a
Consumer awareness survey key findings	See Section 9	n/a
Percentage of the population aware of the Program	88%	n/a
Program's educational materials and strategies	See Section 3	n/a
Qualitative report on product categories with low awareness	See Section 9	n/a
<b>Sales</b>		
Total units sold	9,331,499 units	n/a
<b>End Fate</b>		

Key Performance Metrics		
Part 2 section 8(2)(g); See full list of metrics in Plan Performance		
Plan Metrics	2023 Performance	Strategies for Improvement
End fate management of materials	See Section 6	n/a
Environmental Standards in place	See Section 6	n/a

## 2. PROGRAM OUTLINE

The Canadian Electrical Stewardship Association (CESA) is a not-for-profit product stewardship agency representing manufacturers, brand owners and retailers of electrical small appliances, power tools, sewing machines, exercise, sports and leisure equipment, and arts, crafts and hobby devices (“Program Products”). CESA’s purpose is to assist its members to provide end-of-life product management by handling products in adherence of the order of the pollution prevention hierarchy. CESA supports obligated parties by providing them the opportunity to join an industry-governed and operated recycling program to fulfill their legal obligations under the British Columbia Recycling Regulation (Reg. 449/2004, O.C. 995/2004) (“Regulation”).

CESA is incorporated under the Canada Not-for-Profit Corporation Act and is governed by a Board of Directors. The Board is structured with the intent of having stewards that represent both manufacturers and retailers from as many product categories as possible. Table 1 lists out the Board of Directors as of December 31, 2023.

**Table 1: 2023 Board of Directors**

Name	Affiliation	Sector
Craig Emerson	Bissell Canada Corporation	Manufacturer
Kimi Walker	Canadian Tire Corporation	Retailer
Milena Tolasi	Costco Wholesale Canada Ltd	Retailer
David Williams	Hamilton Beach Brands, Inc.	Manufacturer
Colin Lalonde	Home Hardware Stores Limited	Retailer
Jinie Choi	Hudson’s Bay Company	Retailer
Marie-Anne Champoux-Guimond	Keurig Dr. Pepper Canada	Manufacturer
Theo Horsdal	London Drugs Limited	Retailer
Erik Ehrman	Stanley Black & Decker	Manufacturer
Jennifer Cazabon	Reckitt	Manufacturer

CESA, its Board of Directors and staff are grateful and honored to live, work, and be in relation with Indigenous peoples from across many traditional and unceded territories, covering all regions of British Columbia. We recognize their deep connection with this land and its resources and their historical

environmental stewardship and are committed to reconciliation and building relationships as we move forward.

Additionally, CESA works with industry associations, including the Canadian Hardware Products Trade Association (CHPTA – formerly CHHMA), the Association of Home Appliance Manufacturers Canada (AHAM) and the Retail Council of Canada (RCC).

On October 1, 2011, CESA launched its “Part 1” program for small appliances under the “Unplugged” brand. Additional amendments to the Regulation expanded the scope of products to include electrical and electronic tools, leisure and sports equipment. On July 1, 2012, the program expanded (“Part 2”) to include power tools, sewing machines, sports, leisure and exercise machines, and arts, crafts and hobby devices, and rebranded as “ElectroRecycle™”.

CESA has engaged Product Care Association of Canada (Product Care) to act as Program Manager, supporting CESA with the administration, finance, data management and communications and marketing related to the operation of the ElectroRecycle Program.

The ElectroRecycle Program employed a network of 250 contracted collection facilities throughout the province at the end of 2023. The Program augmented its collection system as needed by participating in collection events in areas of the province where a permanent collection facility may not be economically feasible.

More information about CESA, for both stewards and consumers can be found online at [www.electrorecycle.ca](http://www.electrorecycle.ca).

### **3. PUBLIC EDUCATION MATERIALS & STRATEGIES**

The section that follows outlines the public education strategies utilized in 2023, encompassing a range of methods such as traditional advertising, outreach and collection events, and digital marketing initiatives. By experimenting with and learning from new digital tactics, as well as relying on consistent baseline tactics, the Program effectively shared information about its services to residents throughout the province.

In 2023, ElectroRecycle saw over 4.6 million TV media impressions, 756,000 radio impressions, over 43,000 impressions for print ads, and almost 26 million impressions across digital channels. Across BC, the Program generated over 31 million impressions in 2023, detailed below in Table 2. Throughout the year, campaign messaging focused on enhancing public knowledge of the wide variety of accepted Program products and directing them to explore the accepted products page on the website.

In recent years, ElectroRecycle has ramped up its digital communication initiatives to boost consumer awareness on accepted products and drive visits to collection sites. To supplement digital tactics, traditional media avenues like television and radio were also utilized to extend reach throughout British

Columbia, targeting audiences who prefer conventional news and community updates. Details of the diverse media platforms employed by the Program are provided below.

**Table 2: Number of Impressions per Media Channel**

Media Channel	Time in Market	Impressions
Events	Year-round	51,000
<b>TV</b>		
Global BC and BC1	May to June & Sept to Oct	2,163,634
CBC	May to June & Sept to Oct	2,464,320
<b>Radio</b>		
Canadian First Nations Radio	Spring & Fall	756,000
<b>Print</b>		
Recycling Calendar (Mission)	Year-round	14,000
Event Newspaper Ads	Ad-hoc	23,000
Farmers Market Flyers	June	6,300
<b>Digital</b>		
Meta (Facebook, Instagram & Audience network)	Year-round	8,473,053
Google Ads (Search, Display, Discovery, Video, Perf. Max)	Year-round	14,539,955
Spotify	Nov to Dec	473,656
CTV	May to June & Sept to Oct	615,144
Display (3 <sup>rd</sup> Party)	May to June & Sept to Oct	1,560,032
In-app Gaming	May & Sept	118,025
Tik Tok	June to Dec	73,598
Twitter	Year-round	6,400
<b>Total Impressions</b>		<b>31,338,217</b>

### 3.1 Program Awareness and Traditional Marketing

The Program maintained its omnichannel marketing approach, refining it through past insights and present demands. ElectroRecycle's awareness initiatives were consistently active throughout the year, with intensified efforts from spring to early fall, aligning with peak product usage and disposal periods, historically associated with higher recycling rates. Traditional advertising methods like radio and television were employed by ElectroRecycle, ensuring widespread reach across the province and covering key demographics.

Television advertising played a pivotal role in ElectroRecycle's marketing strategy, featuring three distinct versions of commercials aired on both Global TV and CBC news channels during the spring and fall seasons. Each of the three commercials highlighted different household settings (kitchen, bathroom, and garage), ensuring coverage of various product categories such as kitchen countertop appliances, very small appliances, and power tools. Leveraging the credibility of these trusted news platforms, which reach audiences across all regions of British Columbia, the ads effectively raised awareness of the Program throughout the province. Alongside the commercials, tile ads were broadcasted on BC1, Global



TV's dedicated 24-hour news channel for the province. Collectively, ElectroRecycle's advertisements on Global TV garnered 2.1 million impressions, while those on CBC TV achieved over 2.4 million impressions.

For several years, ElectroRecycle has partnered with Canadian First Nations Radio (CFNR) to enhance Program awareness within remote and Indigenous communities across British Columbia. In 2023, ElectroRecycle collaborated with CFNR to broadcast 30-second promotional ads over 24 weeks, reaching over 80 Indigenous communities in Central and Northern BC. These communities included centers such as Terrace, Prince Rupert, Kitimat, Smithers, Burns Lake, Fort Nelson, Stewart, Williams Lake, and Quesnel. Messaging to promote awareness on the acceptability of multiple product categories such as air treatment appliances and kitchen countertop appliances was used in the ads.

ElectroRecycle also utilized print advertising, however this was done on a smaller scale than previous years, due to the declining reach and return on investment of the tactic. Print event ads were placed in newspapers of select small communities to spread the word about ElectroRecycle's collection events including publications in Nakusp, Creston, McBride, and Sooke. Additionally, direct mail flyers were distributed in Vancouver to promote the Program's summer collection booths at the Kitsilano and West End Farmer's Markets to ensure area residents without easy online access were notified of the recycling opportunities.

### **3.2 Website, Social Media, and Digital Advertising**

In 2023, the ElectroRecycle website ([www.electrorecycle.ca](http://www.electrorecycle.ca)) received 227,256 visits—a staggering increase of 66% from 2022, with the majority of visits coming from new visitors to the site. The large upswing of website traffic can be attributed to enhanced focus on channels that have consistent traffic generation and yield significant conversion rates. Specifically, increased emphasis was placed on Google Display and Social platforms, predominantly Meta.

Four different Google Ads formats were employed to reach online consumers, resulting in more than 14.5 million ad impressions. The Google Ad strategy prioritized a combination of awareness, remarketing, and directing consumers to the Program's website, which, compared to 2022, resulted in a 45% increase in website clicks.

Google Ad campaigns run by the Program targeted users actively demonstrating interest in specific ElectroRecycle categories while online, such as kitchen countertop appliances and floor cleaning appliances. Static display and video ads were strategically positioned as banners across the Google Display Network, YouTube, and Google's Discovery section. Enhancements in ad performance were achieved through refining audience targeting strategies and rotating product type and imagery styles across varied ad formats.

Google Search text-based advertisements and Google Video ads also ran throughout the year. Google Video was employed to showcase the Program's animated 15 and 30 second ads, primarily as a

remarketing initiative aimed at reinforcing Program recognition. Overall, ElectroRecycle's Google Ads received more than 14.5 million impressions, over 139,000 clicks, and over 106,000 video views.

Over the last few years, ElectroRecycle has substantially increased its promotional efforts on Facebook and Instagram (Meta), recognizing these social platforms as the most effective in driving traffic to the Program's website. Paid advertising strategies on these platforms were tailored to both raise awareness through video views and stimulate clicks to the website. In 2023, the Program's reach on Facebook increased slightly and the reach almost doubled on Instagram, with over 1.2 million Facebook users and 330,000 users on Instagram viewing Program content. Moreover, there was a notable surge in impressions, with the Program accumulating over 8.4 million impressions across Facebook, Instagram, and Facebook's Audience Network—a rise of 41% from the preceding year's figure of about 6 million impressions.

In addition to using Facebook and Instagram to promote the Program and share information about collection events, sustainability tips, repair events, and repair-focused blog posts, the Program shared similar content on its X account (formerly Twitter) and to a new TikTok account.

In 2023, an ElectroRecycle TikTok account was created to reach a younger demographic of British Columbian recyclers. Video content was mainly crafted by the Program's Summer Ambassadors and was cross-posted on Instagram as Reels. The videos focused on building program awareness and included a series of FAQ videos to introduce users on the platform to ElectroRecycle. Overall, 23 videos were posted on the platform during the year. A paid ad trial campaign was run on the new channel, and the campaign was successful at directing traffic to the Program's website. Going forward, the platform will continue to be utilized to raise awareness and garner website traffic, primarily during the summer months when the Ambassadors are active.

With radio listenership declining, the Program sought out an alternative audio marketing platform in 2022 and piloted running ads on Spotify, the music and podcast streaming service. With positive results achieved during the pilot, the Program ran an expanded campaign in 2023 for two months. Almost 490,000 impressions from Spotify were achieved in 2023, and as a bonus, especially given that it is primarily an audio platform, 1,771 clicks to the website were tracked.

Over the course of the year, six new posts were published on the Program's blog ([electrorecycle.ca/blog](https://electrorecycle.ca/blog)) and a 67% uptick in blog sessions was achieved. This increase was facilitated by an increase in paid promotion on social media, successful ranking of organic posts on Google Search, and increased post shares by municipal, Repair Cafe, and sustainability-related partners.

During the spring and fall peak recycling seasons, the Program expanded its digital footprint by partnering with prominent third-party digital platforms, aiming to engage both broad and targeted audience segments. Notably, advertisements were deployed for the first time on In-App Gaming platforms to strategically reach gaming users that consumer research finds are less engaged in recycling behaviours than other consumer groups, presenting an education opportunity.

Multiple suites of display ads were also placed on relevant third-party networks, such as online CTV, Bell, and HGTV properties, ensuring reach to users across various websites and devices, including smartphones, laptops, and connected TVs. This multi-faceted approach achieved almost 2.3 million additional impressions as users engaged with online content through reading, watching, gaming, and streaming activities.

### **3.3 Community Events and Ambassador Program**

Over the course of 2023, ElectroRecycle's outreach Program collaborated with 52 communities in 22 regional districts, to participate in a total of 82 collection events. Figure 1 in Appendix B displays a map of the locations of collection events hosted or supported by ElectroRecycle to bolster accessibility beyond the Program's permanent collection network. Additionally, Table 15 in Appendix B provides a list of communities where events were hosted and/or attended by ElectroRecycle. Approximately 28,309 kg of Program Products were collected at the events. Notably, the Program increased both the number of events attended and kilograms collected in 2023 when compared to the previous year and saw event and community reach numbers return to 2019 values, indicating a recovery from set-backs due to COVID-19.

ElectroRecycle's 82 events were coordinated by its year-round ambassador who oversaw the Program's summer outreach ambassadors and organized collaborations with community partners, many of which had been established in previous years and continue to be strengthened. ElectroRecycle worked together with community partners to engage in and host various events such as mobile depot pop-ups, farmer's markets collection booths, municipal roundups, Repair Cafes, and retailer events.

In 2022, the Program started operating its summer outreach program outside of the Lower Mainland (previously the positions had always operated out of Vancouver). This enabled the summer ambassadors to more efficiently achieve their target to reach communities that are remote and underserved in the province. For 2023, the summer positions were managed remotely for a second year, this time out of Kamloops, as events were focused on the Cariboo and Kootenay regions. Using the ElectroRecycle Mobile Depot Cargo Van to host mainly independent events, the summer ambassadors completed 28 collections events in central and eastern BC. Two additional events with Indigenous communities were planned but cancelled due to wildfire. The ambassadors focused on completing events in small, rural, and Indigenous communities and collected almost 3,200 kg of Program products from May to August.

#### **3.3.1 Expanded Program Reach**

##### ***Sponsorships***

The ElectroRecycle Program's 2023 sponsorships included the Vancouver Farmers Market as well as the First Nations Recycling Initiative (FNRI). Since 2015, ElectroRecycle has been a sponsor for the Vancouver Farmers Market, and in 2023 ElectroRecycle continued to provide collection booths at two market locations during eight market days from June to September. Collection booths were hosted for the fourth

year at the West End Summer Market and for the ninth year at the Kitsilano Summer Market. The two communities are aptly positioned to receive collection booths since they both have high-density urban populations without a permanent collection site within walking distance. With 2,490 kg collected at the Farmer's Markets in 2023, the tonnage collected was similar to tonnage collected in 2022.

ElectroRecycle contributes annually to the sponsorship of FNRI, which aims to address recycling accessibility disparities for First Nation communities across British Columbia. FNRI is backed by nine stewardship organizations and hires a dedicated Field Services Specialist to undertake its mission. Throughout 2023, FNRI engaged with First Nations communities across BC, providing information on existing stewardship programs, and organizing local collection events to bolster community recycling efforts. In 2023, FNRI increased its event reach, from 15 events in 2022 to 20 events in 2023. Through FNRI's sponsorship, over 6,600 kg of Program Product were collected from Indigenous communities, such as Heiltsuk First Nation (Central Coast), Ahousaht First Nation (Western Vancouver Island) and Lil'wat Nation.

### ***Remote Communities***

The Program's community outreach initiatives focused on creating recycling opportunities for Program Products in remote and underserved areas. Subsequently, ElectroRecycle participated and organized collection events throughout the province with particular attention paid to rural communities in the Cariboo, East Kootenay, Central Kootenay, and Kootenay Boundary Regional Districts. ElectroRecycle facilitated events spanning from Nisga'a Nation in Northwest BC, McBride in the Northeast, Sooke on Southern Vancouver Island, to Radium Hot Springs near the province's eastern border. Overall, the Program participated in events in 33 communities that did not have access to a permanent collection site, in locations that ranged across 14 regional districts.

Alongside its focus on rural communities, ElectroRecycle continues to be driven by a commitment to enhance recycling accessibility for Indigenous communities. The Program hosted two independent pop-up events in Indigenous communities and provided additional collection opportunities at 20 events coordinated by the First Nations Recycling Initiative, an organization sponsored by ElectroRecycle.

### ***Municipal and Regional District Collection Events***

To support local government bodies in their waste reduction goals and increase convenience for consumers to recycle small appliances and power tools, ElectroRecycle participated in a number of events coordinated by municipalities and regional districts. The Program supported the City of Vancouver's Zero Waste Reuse and Recycling Vancouver Drop-Off events held in seven different locations throughout Vancouver. In total, 8,162 kg of small appliances and power tools were collected over eight events (two events were held in Vancouver's West End), a collection tonnage that was 1,300 kg more compared to 2022.

ElectroRecycle strengthened collaborations with the Regional District of Fraser Fort George, Regional District of Central Kootenay, and the Township of Langley by participating in their collection events in McBride, Nakusp, Kaslo, Creston, and Langley. For the first time, the Program also attended an event coordinated by the Columbia Shuswap Regional District in Sorrento.

Overall, 14,942 kg of small appliances and power tools were collected by partnering with municipal and regional district events. These events represent approximately 56% of the annual event collection tonnage in 2023.

### ***Focus on Repair***

Through its Program, ElectroRecycle not only seeks to educate about recycling as an eco-friendly way to divert Program products from landfill, but also prioritizes the promotion of following the pollution prevention hierarchy. Subsequently, the Program fosters and educates on repair and maintenance opportunities for Program products by curating online tips and blog posts, promoting repair events, and attending Repair Cafes coordinated by repair groups around the province.

Repair Cafes are community gatherings where visitors bring in broken household items to be fixed for free, or for a small donation. At the event, knowledgeable volunteers give advice and help to fix things like small appliances, power tools, furniture, electronics, bicycles, jewelry, decorations, clothing, and toys.

In 2023, ElectroRecycle attended eight Repair Cafes to promote repair and collect small appliances and power tools that were beyond repair, for recycling. The Repair Cafe collaborations were forged through a combination of working with new and old partners. New partners included Sooke Repair Cafe, North Saanich Repair Cafe, Kamloops Repair Cafe, and the City of Coquitlam. Participation at additional repair events were also coordinated with the City of Vancouver, Society Protecting Environmental Conservation (SPEC), and theSTEAMTruck in the Kootenays.

These initiatives help consumers learn how to prolong the lifespan of small appliances and power tools, and also provide a mutually beneficial opportunity to spread awareness about the variety of electrical items accepted for recycling by the Program to help ensure proper disposal at their end-of-life.

### ***Processing Explainer Video***

To build trust in the Program's recycling processes and educate consumers on what happens after a product is dropped at an ElectroRecycle collection site, the Program created a 'How Small Appliances Are Recycled' explainer video in partnership with its processing partner, Quantum Lifecycle Partners LP. The video is one minute and 40 seconds long and features live action clips from Quantum's Canadian processing facility where the Program's small appliances are recycled. Shorter versions of the video were also developed for optimal showcasing on social media channels and the videos will be used for digital campaigns in 2024.

### ***Outreach Partnership***

In the Fall of 2023, the Program began working with a team of researchers at the University of British Columbia who will be undertaking a behavioral intervention experiment, on behalf of ElectroRecycle, in the first half of 2024. The intervention will test different promotional messages, with the aim to increase recycling behavior in communities near Program depots. Eight Program collection sites will be included in the study.

### **3.4 Stakeholder Relations**

Over the course of the year, ElectroRecycle actively connected with key stakeholders across the province to gather feedback and engage in event collaborations. In 2023, numerous communication endeavors were pursued, encompassing both remote and in-person meetings with depot operators, regional districts, local municipalities, and Program members. These efforts aimed to garner feedback to enhance the Program as it strives to continually improve its services.

This year the Program held events in 22 different Regional Districts and the Summer Ambassador Program spoke in depth with four Regional Districts (Columbia-Shuswap, Northern Okanagan, Kootenay Boundary, Thompson-Nicola) to obtain feedback about the Program and pinpoint gap communities that may be of concern to the regional districts.

Updates regarding the Program were communicated through its Member Services email to its database of more than 450 members and subscribers. Program updates encompassed relevant information for the membership such as fee revisions, information regarding accepted products, and disclosure of compliance audit results.

The Program issued regular email notices to its collection network, ensuring relevant information such as modifications to collection procedures and accepted products were made available. The email notices to collection facilities offer an ongoing opportunity for sites to provide input into the Program's operations. Eleven collection sites were also visited through the Summer Ambassador Program to obtain feedback and support site operations with updated communications materials.

In 2023, CESA sponsored and attended conferences hosted by the Coast Waste Management Association (CWMA) in Victoria, and the Southern Interior Waste Management Association (SWIMA) in Rossland. At these conferences, CESA connected with stakeholders, depot operators, municipalities, regional districts, and provincial and federal government to drive dialogue regarding the Program.

The 2023 CWMA Conference was a hybrid event and over 330 individuals attended the event either in-person or virtually. A variety of delegates from similar industries, government bodies, community non-profits, and First Nation communities attended – the majority being from Vancouver Island and the southern BC mainland. CWMA is the largest association serving the solid waste industry in British Columbia.

The 2023 Southern Interior Waste Management Association conference was attended by 56 delegates representing local and senior government, industry members, and stewardship agencies largely hailing from the Central and Interior region of British Columbia.

### **3.5 Consumer Inquiries**

Multiple channels are available to consumers to ask questions or submit feedback about the ElectroRecycle Program. In 2023, these channels included a direct email form on the ElectroRecycle website, entitled “Contact Us,” a general information email address, [info@cesarecycling.ca](mailto:info@cesarecycling.ca) as well as an email address specifically for members, [memberservices@cesarecycling.ca](mailto:memberservices@cesarecycling.ca) and an email address specifically for service providers, [operations@cesarecycling.ca](mailto:operations@cesarecycling.ca). A consumer inquiry toll-free phone number, 1-877-670-2372, is available year-round, and ElectroRecycle’s various social media platforms (Facebook, Instagram, Twitter, TikTok) provide additional contact options.

The Program continued its sponsorship of the Recycling Council of BC (RCBC) to provide a phone Hotline and Recyclepedia collection site locator platform. RCBC serves as a reliable public information resource used by residents of British Columbia to discover recycling solutions available in their communities. RCBC’s Recyclepedia platform, available as a mobile app and on the organization’s refreshed website, offers consumers round-the-clock access to recycling information. Between January 1 and December 31, 2023, ElectroRecycle and RCBC collectively answered 5,422 phone, email, and app consumer inquiries regarding the ElectroRecycle Program.

## **4. COLLECTION SYSTEM AND FACILITIES**

CESA engages a system of permanent year-round collection facilities located across British Columbia to provide access to recycle Program Products at no cost to consumers. This collection system has been developed in collaboration with existing collection networks and other stewardship programs wherever feasible to enhance program performance through increased operational efficiencies. The collection system operates in collaboration with third-party business owners who operate independent depots, as well as municipalities and retail stores. CESA constantly strives to partner and collaborate with existing collection networks where possible and seeks new opportunities to expand its network with willing partners. The collection system is further augmented using one-day collection events and direct pick-up from large volume generators.

CESA does not directly own or manage any collection facilities, but contracts with organizations that can provide a collection location. Collection facilities include any location that accepts Program Products, including but not limited to private drop-off centres, local government sites, service organizations and return-to-retail. Regardless of the type of collection facility, there is no charge to the consumer to drop off Program Products.

CESA defines two streams of products included in the ElectroRecycle Program when sourcing collection facilities: “regular” and “very large” items. Products that are considered “very large” items include

products such as treadmills, elliptical trainers and large, free-standing power tools with built-in stands. Very large items collected through the Program are managed as scrap metal by each contracted collection facility independent of the Program. All other products are considered regular items.

At the end of 2023, the ElectroRecycle Program had 250 contracted collection facilities for CESA products, of which 237 accepted regular items and 92 accepted very large items. Most very large item collection facilities overlap with regular product collection facilities. The Program's website provides the consumer with access to a depot finder tool that indicates if a collection site will accept regular and/or very large items.

Of the 250 contracted collection facilities, 235 were advertised, while 15 were unadvertised. Advertised collection facilities accept public drop-off of products included in the ElectroRecycle Program. Unadvertised sites, which include large volume generators who may operate in the commercial or institutional (ICI) sector, municipal facilities and landfills, do not allow public drop-off and are not listed as a facility on the ElectroRecycle website or through RCBC's consumer hotline. However, the Program offers direct pick-up of designated CESA products as a part of the unadvertised service. Many thrift stores are also unadvertised due to limited space available to collect Program Products.

A GIS analysis conducted by an independent, third party in 2022 determined that 98 per cent of British Columbians had convenient access to a collection site for regular products included in the ElectroRecycle Program<sup>1</sup>. In 2023, eight contracted collection sites were added to the network across three different regional districts. Four collection facilities closed permanently. Of the eight new sites, six collection facilities accepted regular products, two accepted regular and very large items, and all were advertised sites.

Table 2 lists the number of contracted collection facilities by regional district, including those that accept regular items, very large items, advertised facilities and unadvertised facilities. Table 14 in Appendix B provides a complete list of collection facilities by regional district contracted to participate in the ElectroRecycle Program.

---

<sup>1</sup> Accessibility is determined in accordance with the Stewardship Agencies of BC Accessibility Standard. The Standard defines access as a 30-minute drive or less for those within urban areas with a population greater than 4,000 and a 45-minute drive or less for those in rural areas of the province with a population greater than 4,000.



**Table 2: Number of Collection Facilities (CF) by Regional District**

Regional District	# of CF	Regional District	# of CF	Regional District	# of CF
Alberni Clayoquot	3	East Kootenay	11	Northern Rockies	1
Bulkley Nechako	10	Fraser Fort George	5	Okanagan Similkameen	8
Capital	21	Fraser Valley	10	Peace River	5
Cariboo	3	Kitimat Stikine	7	qathet	3
Central Coast	2	Kootenay Boundary	3	Squamish Lillooet	6
Central Kootenay	3	Metro Vancouver	71	Strathcona	5
Central Okanagan	7	Mt. Waddington	5	Sunshine Coast	3
Columbia Shuswap	14	Nanaimo	3	Thompson Nicola	18
Comox Valley	5	North Coast	5	<b>Total</b>	<b>250</b>
Cowichan Valley	8	North Okanagan	5		

Permanent collection facilities exist where there are sufficient populations and available infrastructure to support it, as well as the desire by private industry or municipalities to operate such a collection site. In the cases where a permanent collection facility may not exist, the ElectroRecycle Program augmented its permanent collection network through leading or participating in 81 collection events in 2023. Table 4 lists the number of collection events by regional district, and Table 15 in Appendix B provides detailed list of the community and event type hosted and/or attended by the Program in 2023.

**Table 3: Number of Collection Events (CE) by Regional District**

Regional District	# of CE	Regional District	# of CE
Alberni-Clayoquot	1	Kitimat Stikine	1
Bulkley-Nechako	1	Kootenay Boundary	3
Capital Regional	7	Metro Vancouver	24
Cariboo	5	Mount Waddington	2
Central Coast	1	North Okanagan	4
Central Kootenay	11	Okanagan-Similkameen	1
Central Okanagan	1	qathet	1
Columbia Shuswap	1	Squamish Lillooet	2
Cowichan Valley	2	Strathcona	1
East Kootenay	5	Thompson Nicola	2
Fraser Fort George	3		
Fraser Valley	3	<b>Total</b>	<b>82</b>

## **5. PRODUCT ENVIRONMENTAL IMPACT REDUCTION, REUSABILITY AND RECYCLABILITY**

CESA works with its service providers to ensure Program Products are managed, where feasible, in accordance with the Pollution Prevention Hierarchy (PPH). As CESA's focus is managing a product at end-of-life, the following section details the considerations and current management options for Program Products.

### **5.1 Reuse and Repair**

While reuse and repair of Program Products are worthy goals, there are several considerations that make it difficult to include it as a viable management option for Program Products. In Canada, there are requirements for mandatory safety testing under programs such as the Canadian Standards Association (CSA) or Underwriters Laboratories of Canada (ULC). Manufacturers are responsible for the safety of all products with safety certification. Outside of licensed and authorized service facilities, manufacturers cannot guarantee the safety of the product after it has reached end of life.

There are health risks associated with Program Products that come in contact with the body (e.g., electric shavers) or food (e.g., meat grinders) where sanitation cannot be guaranteed. For these reasons, the Program focuses on the proper recycling and recovery of end-of-life products. The Program Plan recognizes that consumers give properly working tools and appliances to friends and family as well as to charitable organizations. If the product is in good working order, such reuse does exist outside the parameters of the Program.

Proper maintenance and repair is encouraged as a means of extending the life of a product, however the cost of repair is typically comparable to the cost of replacement. Although options for reuse and repair of appliances and power tools may be limited, the Program continues to work towards providing consumers with information for alternative options to disposal of Program Products whenever possible, through the identification and promotion of donation centres and repair opportunities, such as repair cafes.

### **5.2 Recycle/Recover**

The Program strives to manage collection materials using the highest option on the PPH as set out under subsections 5(3)(d-g) of the Regulation, where economically feasible and viable. CESA contracts with all processors who handle CESA's collected material. CESA's processors are required to conform to the Electronics Product Stewardship Canada (EPSC) Electronic Recycling Standard (ERS), among other required tracking, inspection and reporting standards as set out of the Program.

As CESA currently accepts more than 400 different products, materials are reported out by commodity only, not by product type or component. The Program follows the chain of custody through to the end

fate of the product; however, the Program’s ability to do so is limited by the processors ability to provide such information.

Current recycling and recovery methods for common commodities found in CESA products are detailed below in Section 6. CESA will continue to manage collected products and accessories, including batteries, in accordance with the Pollution Prevention Hierarchy whenever feasible and economically viable recognizing that the management process of commodities is subject to change.

## 6. POLLUTION PREVENTION HIERARCHY AND PRODUCT / COMPONENT MANAGEMENT

CESA strives to manage collected materials in accordance with the pollution prevention hierarchy set out under Section 8(2)(d) of the Recycling Regulation wherever feasible and economically viable. These end-of-life products are shipped to processors that break them down into component parts to be recycled and/or recovered.

CESA’s processors are required to conform to the Electronics Product Stewardship Canada (EPSC) Electronic Recycling Standard, the industry standard for like-products (e.g., electrical, electronic and battery-operated). The EPSC Electronic Recycling Standard defines the minimum requirements for handling end-of-life electronics and contains mandatory environmental, occupational health and safety, and material handling requirements. Given that CESA accepts a wide variety of more than 400 products, materials are reported out by commodity only, and not by product type or component.

In 2023, CESA contracted with three processors to process collected materials. Table 5 provides the approximate percentage of material commodity processed from all processors accounting for all regular items collected through the Program and processed in 2023, as well as a description of the downstream process for each commodity type. Due to the complexity of the disassembly process, it is difficult for commodities to be completely segregated for measurement purposes.

**Table 4: Percentage of Total Tonnage Processed by Material Commodity in 2023**

Material Commodity	Reuse	Recycle	Recovery	Landfill	% of Total Tonnage Processed	Downstream Process <sup>2</sup>
Ferrous Steel		X			46.2%	Production, Processing, Non-processing
Plastics		X			31.8%	Processing
Aluminum		X			2.1%	Production, Processing, Non-processing
Wire and Cables and String lights		X			5.0%	Refining, Non-processing
Copper		X			3.8%	Processing, Refining

<sup>2</sup> Downstream Processes are based on the descriptions provided by the Recycler Qualification Office (RQO) and EPSC Electronic Recycling Standard verified Processors detailing the end disposition of product managed.

Material Commodity	Reuse	Recycle	Recovery	Landfill	% of Total Tonnage Processed	Downstream Process <sup>2</sup>
Glass		X		X	1.4%	Processing, Non-Processing, Landfill
Circuit Boards		X			3.1%	Refining
Refuse				X	4.5%	Other final disposition
Rechargeable Batteries	X	X			1.2%	Processing, Non-Processing, Reuse
Paper Based Materials		X			0.1%	Processing
Non Rechargeable Batteries	X	X			0.4%	Reuse, Processing, Non-Processing, Refining
Heating Oil	X	X		X	0.4%	Processing, Recovery, Reuse, Landfill

## 7. PRODUCT SOLD AND COLLECTED

### 7.1 Product Reported Sold

Total product sold is reported in units. CESA members reported sales in British Columbia of 9,331,499 units for the period of January 1 to December 31, 2023. CESA conducts compliance reviews on its membership to ensure accurate product categorization and reporting. Compliance reviews are administered over a regular cycle and general findings are communicated to the membership to allow for corrective actions to be implemented as required.

### 7.2 Product Collected

Absolute collection for CESA reflects the weight of Program Products collected annually by the Program across BC. The Program measures collections by weight (kilograms and/or metric tonnes), not by units collected. Table 6 sets out the annual collected tonnage and variances against the 2013 baseline.

**Table 5: Annual Tonnage Collected and Year over Year Variance**

Year	Tonnage Collected (metric tonnes)	Tonnage Variance (%)
2013	3,204	-
2014	3,672	+ 15%
2015	4,225	+ 15%
2016	4,545	+ 7.5%
2017	4,913	+ 8%
2018	5,092	+ 4%
2019	5,450	+ 7%

Year	Tonnage Collected (metric tonnes)	Tonnage Variance (%)
2020	5,115	-6%
2021	5,370	+ 5%
2022	5,385	+ 0.3%
2023	5,762	+7%

**7.2.1 Very Large Items**

Very large items collected under the ElectroRecycle Program by contracted collection facilities were managed as scrap metal through the metal recycling system. Under the terms of their contract, collection sites that accept very large items are required to submit monthly unit-based tracking forms to the ElectroRecycle Program reporting the number of very large items collected. In 2023, 3,899 pieces of large exercise equipment and 1,130 pieces of large power tools were collected, according to tracking sheets submitted to the ElectroRecycle Program by contracted collection facilities.

**7.2.2 Regular Items**

According to weights reported to the ElectroRecycle Program by contracted consolidation facilities, approximately 5,762,044 kilograms of regular CESA products were collected between January 1 and December 31, 2023 from the Program’s contracted collection facilities, large volume end-users, return to retail locations, and collection events. Table 8 provides the approximate tonnage collected (not including very large items) by regional district in 2023.

One of CESA’s processing partners had a yard fire in July of 2023 which caused the loss of approximately 5,510 kgs of material. This material was inspected for batteries and had them removed before being sent to a landfill.

CESA continues to partner with Product Care’s Light Fixtures Program and the Outdoor Power Equipment Institute of Canada (OPEIC), co-mingling residential light fixtures and electric outdoor power equipment (EOPE) with ElectroRecycle products in CESA’s collection bags at regular contracted collection facilities. These are examples of how stewardship programs working together create efficiencies at the collection facility level, reduce consumer confusion, and provide “one-stop-shops” for residents.

CESA’s reported collection tonnage is net of the EOPE and fixture tonnage collected on behalf of OPEIC and the Light Fixtures Program. To determine CESA’s net tonnage in 2023, CESA’s processors were obligated by contract to submit monthly sampling reports of collection material processed. Data from the sampling reports was extrapolated to determine the total proportion of CESA product collected versus the proportion of EOPE and Light Fixtures product collected in each month. The proportion was applied to the weight of the collection tonnage during that month. Table 7 provides the approximate tonnage

collected by program (CESA versus OPEIC’s electric outdoor power equipment program and Product Care’s Light Fixtures program).

**Table 6: Approximate Weights Collected by Program in 2023**

Year	CESA Tonnage Collected (tonnes)	Light Fixtures Tonnage Collected (tonnes)	OPEIC Tonnage Collected (tonnes) <sup>3</sup>
2018	5,092	709	n/a
2019	5,450	719	n/a
2020	5,115	843	77
2021	5,370	1,102	280
2022	5,385	1,070	300
2023	5,762	832	219

**Table 7: Approximate Weights Collected by Regional District for Regular Products and Collection Events in 2023**

Regional District	Approximate Weight Collected (kg)	Kg Collected per Capita <sup>4</sup>	Regional District	Approximate Weight Collected (kg)	Kg Collected per Capita <sup>4</sup>
Alberni Clayoquot	23,541	0.90	Kootenay Boundary	64,415	2.41
Bulkley Nechako	21,385	0.66	Metro Vancouver	2,672,944	1.28
Capital	533,693	1.65	Mount Waddington	22,101	2.34
Cariboo	58,197	1.10	Nanaimo	224,878	1.71
Central Coast	6,889	2.47	North Coast	20,555	1.34
Central Kootenay	61,581	1.22	North Okanagan	141,922	1.99
Central Okanagan	446,899	2.71	Northern Rockies	1,215	0.30
Columbia Shuswap	67,574	1.55	Okanagan-Similkameen	118,599	1.69
Comox Valley	182,090	3.23	Peace River	43,096	0.81
Cowichan Valley	127,213	1.80	qathet	16,250	0.96
East Kootenay	42,600	0.84	Squamish Lillooet	66,238	1.82
Fraser Fort George	77,895	0.97	Strathcona	72,090	1.91
Fraser Valley	343,694	1.37	Sunshine Coast	74,028	2.92

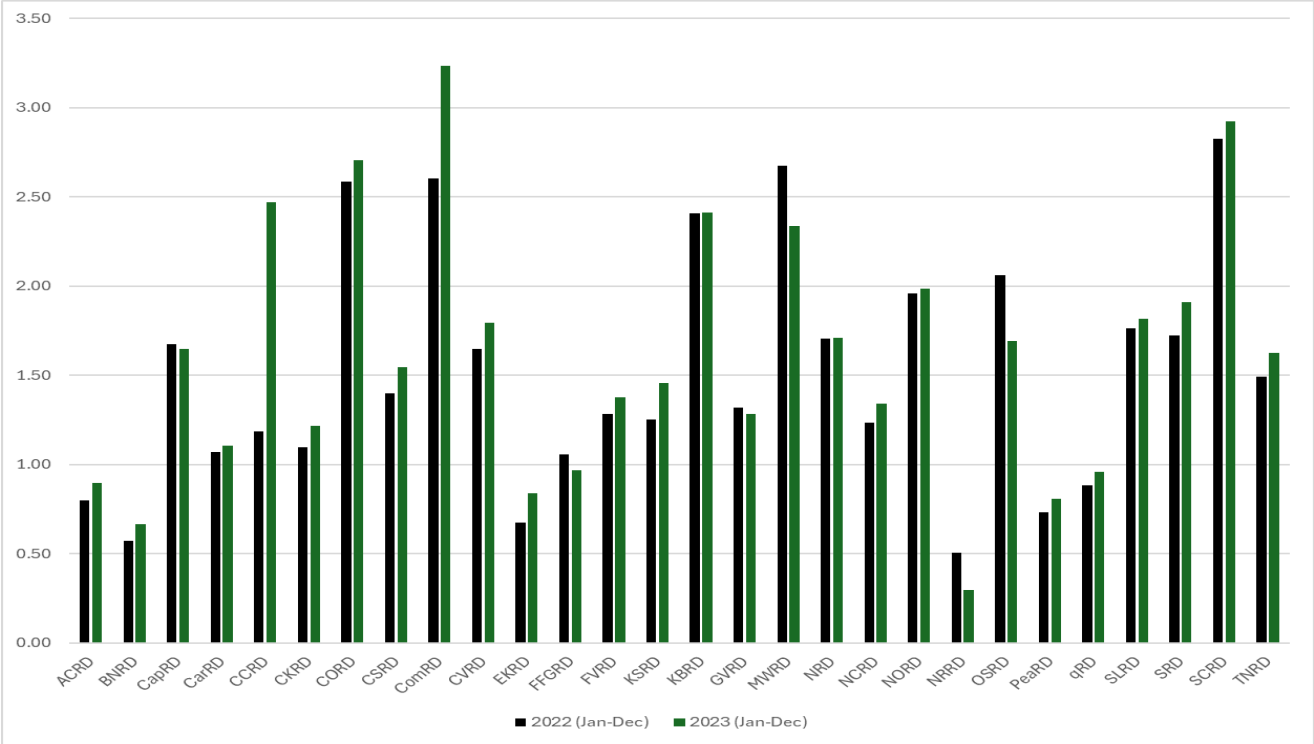
<sup>3</sup> OPEIC collection began July 31, 2020

<sup>4</sup> Based on population data obtained from the 2021 Census of Population from Statistic Canada

Regional District	Approximate Weight Collected (kg)	Kg Collected per Capita <sup>4</sup>	Regional District	Approximate Weight Collected (kg)	Kg Collected per Capita <sup>4</sup>
Kitimat Stikine	46,068	1.46	Thompson Nicola	183,128	1.63

The graph below illustrates the kilograms collected per capita by regional district in 2023, compared to the previous year:

**Kilograms Per Capita by Regional District: 2022 vs 2023**



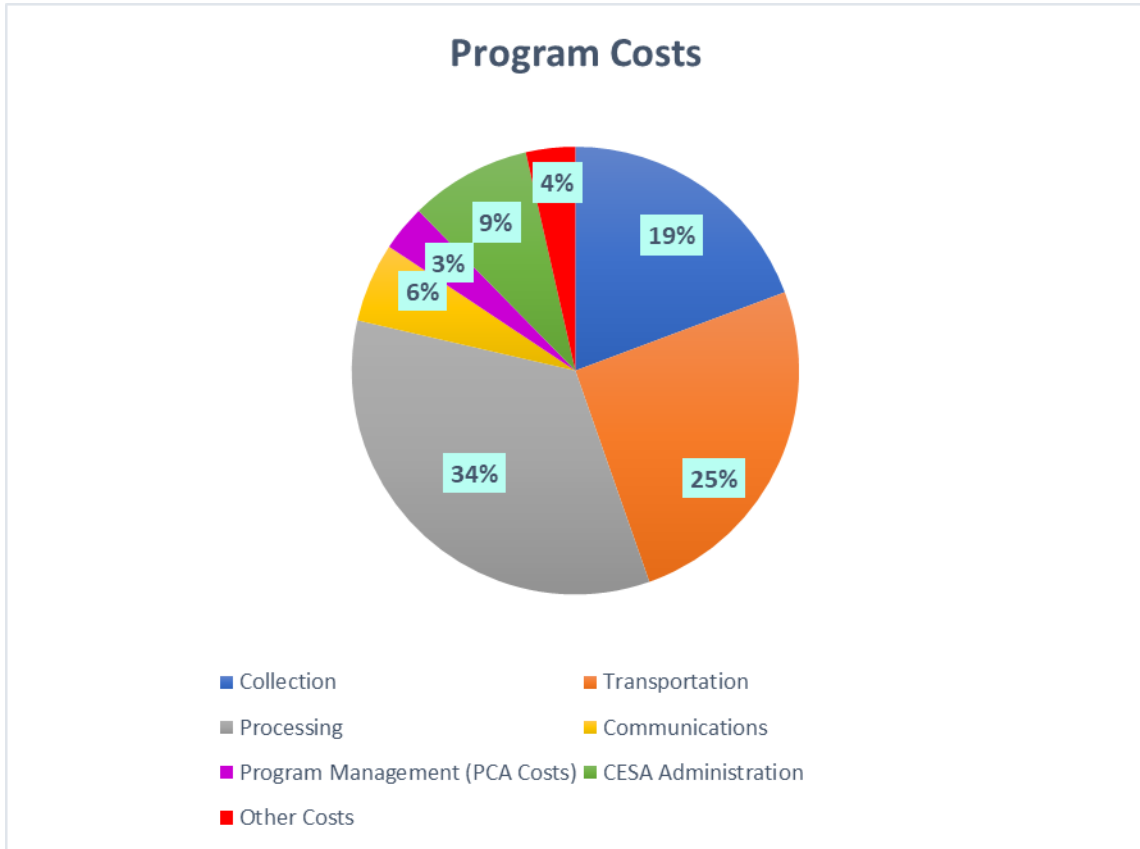
**8. SUMMARY OF REVENUES AND EXPENDITURES**

The ElectroRecycle Program is funded by membership fees, known as Environmental Handling Fees (EHFs), which are remitted to CESA by its members based on the quantity of sales of the designated products sold in British Columbia.

As CESA operates as a not for profit, the EHFs are set by CESA based on budgeting of fee revenue and Program expenses and may be adjusted from time to time to maintain the not-for-profit model. EHFs may continue to be adjusted in the future to address surpluses or deficits, however all fees are applied to the full operation of the Program including:

- Administration;
- Communication and education; and
- Collection, transport, recycling and disposal of collect products.

The chart below identifies the percentage of costs associated with the Program’s operation in 2023:



CESA has a fiduciary responsibility in the management of environmental handling fees for the purposes of operating the Program, with a view to providing adequate resources for our key service partners to conduct the business of recycling. As indicated in the pie chart above, more than 78% of program revenue supports the collection, transportation, and processing of Program Product. All costs of the Program are carefully monitored to ensure that market trends for compensation are reasonable and within the industry norm.

See Appendix C for CESA’s independently audited financial statements.

The ElectroRecycle Program organizes Program Products into 18 product categories, with an EHF designated for each category as listed in Table 8 below.

<sup>5</sup> “Other Costs” include charges from third party contractors (e.g., insurance, government relations, bank charges etc.).



**Table 8: CESA Product Categories and Environmental Handling Fees**

Product Category		Fee Rate Per Unit
1	Kitchen Countertop – Motorized	\$ 0.50
2	Kitchen Countertop – Heating Appliances	\$ 0.80
3	Kitchen Countertop – Heating Appliances (coffee/tea)	\$ 0.70
4	Microwave Ovens	\$5.00
5	Time Measurement & Display Devices	\$0.20
6	Weight Measurement	\$0.30
7	Garment Care Appliances	\$0.60
8	Air Treatment Appliances	\$0.95
9	Personal Care Appliances	\$0.25
10	Full-Size Floor Cleaning Appliances	\$2.50
11	Smaller Floor/Surface Cleaning Appliances	\$ 0.50
12	Test and Measurement Tools	\$0.35
13	Hand-held Power Tools	\$0.55
14	Bench-Top, Demolition, Free-Standing Power Tools	\$1.20
15	Sewing / Textile Machines	\$2.75
16	Exercise Machines	\$1.85
17	Sports, Leisure, Arts, Crafts and Hobby Devices	\$ 0.75
18	Designated Very Small Items [ <i>previously Part 1 &amp; 2 Designated Very Small Items categories</i> ]	\$ 0.20

**9. PLAN PERFORMANCE**

CESA assesses the performance of the ElectroRecycle Program with both qualitative and quantitative measures in response to the performance metrics outlined in the approved Extended Producer

Responsibility Plan. Although the ElectroRecycle Program continues to exceed performance metrics year-over-year, CESA is focused on continuing to maintain or exceed current performance levels; striving to improve all aspects of the ElectroRecycle Program, including operational efficiencies, cost efficiencies, consumer awareness, accessibility, and collection tonnage.

### 9.1 Accessibility

In 2022, the Program’s accessibility was assessed by an independent third party through a Geographic Information System (GIS) analysis. In the study “access” was defined according to the Stewardship Agencies of BC’s Accessibility Standard as being within a 30-minute drive time of an ElectroRecycle collection site for those living in urban areas, and within a 45-minute drive time for those living in rural areas.

The 2022 analysis utilized population data, provincial road networks and dissemination block files obtained from the 2021 Census of Population by Statistic Canada. Several changes occurred within the data set as a result of the revised census (previous data set was from the 2016 Census of Population). Changes included an overall growth of BC’s population, modification to BC’s road networks and an increase in the number of census dissemination blocks, all of which impacted CESA’s latest accessibility analysis. As a result, the accessibility results in 2022 cannot be directly compared to the 2017 accessibility analysis which used the 2016 Census of Population data for the study.

The Program constantly strives to partner and collaborate with existing collection networks where possible and seeks new opportunities to expand accessibility with willing partners. In communities where a permanent collection facility may not exist, the Program will continue to ensure access to recycling services is augmented through one-day collection events hosted by the Summer Ambassador Program, in collaboration with local government, or in partnership with other community groups. The Program continues to collaborate with the First Nations Recycling Initiative (FNRI) to address service levels in First Nations communities and continues to offer direct pick-up services from large volume generators across the province to ensure any gap communities are addressed.

Table 10 summarizes ElectroRecycle’s latest accessibility metrics.

**Table 9: Accessibility Performance Metrics**

Performance Metric	Target	2023 Results	Strategies for Improvement
Number of Collection Sites	n/a	250	n/a
Accessibility	Maintain the 2017 accessibility rate of 99.5% for regular products	98%	Identify gap communities annually to ensure service is provided each year through a permanent collection facility, if feasible, or through a collection

Performance Metric	Target	2023 Results	Strategies for Improvement
			event and/or direct pick-up services.

**9.2 Waste Composition Audits**

Waste audits are a valuable statistic to measure the Program’s success. In conjunction with other stewardship agencies, the Program has participated in 14 waste audits to date in communities which range in size from 18 thousand to more than 2.5 million people. Each audit surveys a sample of waste from a landfill and tracks evidence of product categories. The audits confirm that Program Products are being successfully diverted from landfill while also helping to guide the Program’s awareness campaigns. It is important to note that while the data obtained from waste audits provides one way of evaluating the Program’s performance in that specific community, extrapolating the results to the entire province is problematic as variations in collection and waste management practices vary across regional districts.

In 2023, CESA participated in one audit conducted in the Regional District of Kootenay Boundary. Table 11 provides the ElectroRecycle Program’s aggregate waste audit results, as well as the single use and rechargeable batteries under 5 kilograms identified during the waste audit process.

**Table 10: Aggregate Waste Audit Results per Capita for identified CESA Product and Batteries**

Regional District	Total aggregate kg/capita disposal of CESA Product <sup>6</sup>	Total aggregate kg/capita disposal of batteries <sup>7</sup>
Kootenay Boundary	5.9	0.5

**9.3 Consumer Awareness**

Every two years, a survey is conducted by an independent, third party to determine awareness levels of the Program and gain insights about recycling behaviors. With an awareness level of 88% measured in 2022, the Program continues to exceed the target awareness level of 79%.

From October 21st to October 24<sup>th</sup>, 2022, the online survey representative of British Columbia’s adult population was administered among 1002 residents to learn about consumers’ awareness of the Program and Program Products. With 88% of surveyed British Columbians indicating they were aware of the existence of a program that recycles small appliances and power tools, the Program has reached stable awareness levels (2020 awareness was 89% and 2018 awareness was 88%).

<sup>6</sup> Calculated using the combined weight of Program Product categories and 2021 Census of Population by Statistics Canada  
<sup>7</sup> The source of single use and rechargeable batteries is not identified during the audit process; therefore, it is not possible to discern if the battery was used for a Program Product, another Stewarded product (e.g., EPRA, OPEIC, Light Fixtures), or other.

The Program’s high and steady awareness levels are due to an ongoing model of continuous improvement, where ElectroRecycle has optimized its communications efforts to include tried-and-true methods combined with new and innovative tactics. In step with this strategy, communications initiatives are also crafted to span the entire province of British Columbia, including remote regions and Indigenous communities, to ensure a far-reaching message, resulting in year-over-year awareness stability.

With the Program having reached peak awareness and maturation it will maintain the core of its general awareness strategy, but going forward will place a heightened focus on the promotion of lesser-known products, while also paying special attention to ensuring awareness in smaller remote communities. For the duration of the current approved stewardship plan, CESA will commit to conducting a consumer awareness survey every two years. The next consumer awareness survey will be conducted in 2024.

Table 12 summarizes the ElectroRecycle Program’s consumer awareness performance metrics.

**Table 11: Consumer Awareness Metrics**

Performance Measure	Plan Target	Results	Strategies for Improvement
Conduct a consumer awareness survey	Survey completed once every two (2) years	2014 survey: 73% 2016 survey: 79% 2018 survey: 88% 2020 survey: 89% 2022 survey: 88%	n/a
Percentage of the population aware of the Program	Maintain a consumer awareness level of 79%	2022 survey: 88%	n/a

## APPENDIX A: PROGRAM PRODUCT CATEGORIES

Table 13 lists the 18 Product Categories, and examples of Program Products from each category.

**Table 12: CESA Product Categories**

	Product Category	Examples
<b>Products within plan</b>	1. Kitchen Countertop – Motorized	Blender, coffee grinder, food processor, hand mixer
	2. Kitchen Countertop – Heating	Bread maker, fondue pots, hot air corn popper, panini press, rice cooker, toaster
	3. Kitchen Countertop – Heating (coffee/tea)	Drip coffee makers, espresso/cappuccino makers, kettles, pod coffee makers
	4. Microwave Ovens	
	5. Time Measurement & Display Devices	Clocks, timers
	6. Weight Measurement	Bathroom scales, countertop food scales, digital luggage scale
	7. Garment Care	Garment steamers, household irons, clothes shavers
	8. Air Treatment	Scent diffuser, portable humidifier, portable heater, desktop/tabletop fan
	9. Personal Care	Beard trimmer, curling iron, hair dryer, hot roller/curler set, electric toothbrush, vanity mirror with lighting
	10. Full-size Floor Cleaning	Upright vacuum cleaner, floor care scrubber/polisher, robotic vacuum
	11. Smaller Floor/Surface Cleaning	Handheld vacuum cleaner, steam mop, stick vacuum cleaner
	12. Test and Measurement Tools	Laser level, emission analyzer, laser range meter
	13. Handheld Power Tools	Hand drill, sander, band saw, angle grinder
	14. Bench-top, Demolition and Free-Standing Power Tools	Table saw, drum sander, demolition hammer
	15. Sewing and Textile Machines	Sewing machine, embroidery machine, serger
	16. Exercise Equipment	Treadmill, elliptical machine, cycling machine
	17. Sports, Leisure, Arts, Crafts & Hobby Devices	Insect trap, thermoelectric cooler, bubble machine, circuit machine, air brusher, rock polisher
	18. Designated Very Small Items	Air freshener, personal fan, electric razor (primary cell), stud finder, glue gun, craft soldering iron

## APPENDIX B: COLLECTION FACILITY NETWORK

Table 14 shows locations of contracted CESA collection facilities. The column titled “Change in 2023” denotes additions and closures since the previous reporting date, December 31, 2022.

**Table 13: CESA Collection Network, Including Changes in Sites in 2023.**

Collection Facility	City	Regional District	Depot Type	Change in 2023
70 Mile House Eco-Depot	70 Mile House	Thompson Nicola	Regular	
Abbotsford Bottle Depot	Abbotsford	Fraser Valley	Regular	
Abbotsford Mission Recycling Depot	Abbotsford	Fraser Valley	Bulky & Regular	
ACRD 3rd Ave Depot	Port Alberni	Alberni Clayoquot	Bulky & Regular	
Agassiz Bottle Depot	Agassiz	Fraser Valley	Regular	
Aldergrove Bottle Depot	Aldergrove	Metro Vancouver	Bulky & Regular	
Armstrong Spallumcheen Bottle Depot	Armstrong	North Okanagan	Regular	
Asset Investment Recovery - Glanford (NA)	Victoria	Capital Regional District	Regular	
Asset Investment Recovery – Prince George	Prince George	Fraser Fort George	Regular	New - October 25, 2023
Asset Investment Recovery - Surrey	Surrey	Metro Vancouver	Regular	
Augusta Recyclers Inc (NA)	Powell River	qathet	Bulky	
Barnhartvale Landfill	Kamloops	Thompson Nicola	Bulky & Regular	
Bella Bella Eco-Depot	Bella Bella	Central Coast	Bulky & Regular	
Bella Coola Recycling Depot	Bella Coola	Central Coast	Regular	Closed – April 25, 2023
Bill's Bottle Depot	Salmon Arm	Columbia Shuswap	Regular	
Bings Creek Recycling Centre	Duncan	Cowichan Valley	Bulky & Regular	
Blue Bin Recycling & Disposal (BBRD)	Witset	Bulkley Nechako	Regular	New - July 1, 2023
Blue River Eco-Depot	Blue River	Thompson Nicola	Regular	
Boston Flats Eco-Depot	Cache Creek	Thompson Nicola	Bulky & Regular	
Bottle Depot (Queens)	Victoria	Capital Regional District	Regular	
Bottle Depot (Saanich)	Saanich	Capital Regional District	Regular	
Boucherie Self Storage & Bottle Depot	West Kelowna	Central Okanagan	Regular	

Collection Facility	City	Regional District	Depot Type	Change in 2023
Brentwood Auto & Metal Recyclers	Saanichton	Capital Regional District	Bulky & Regular	
Brentwood Thrift Store	Brentwood Bay	Capital Regional District	Regular	
Bridgeview Return-It Bottle Depot	Surrey	Metro Vancouver	Regular	
Bulkley Valley Bottle Depot	Smithers	Bulkley Nechako	Regular	
Burnaby Eco Centre	Burnaby	Metro Vancouver	Regular	
Burns Lake Recycling Depot	Burns Lake	Bulkley Nechako	Regular	
Burns Lake Transfer Station	Burns Lake	Bulkley Nechako	Regular	New - October 25, 2023
Campbell Mountain Landfill (CML)	Penticton	Okanagan Similkameen	Regular	
Campbell River ReStore	Campbell River	Strathcona	Bulky & Regular	
Campbell River Waste Management Centre	Campbell River	Strathcona	Bulky & Regular	
Canal Flats Transfer Station	Canal Flats	East Kootenay	Bulky	
Capilano (Fell Avenue) Thrift Store	North Vancouver	Metro Vancouver	Regular	
Castlegar Return-It Depot	Castlegar	Central Kootenay	Regular	
Cedar Hill Thrift Store	Victoria	Capital Regional District	Regular	
Central Surrey Recycling and Waste Centre	Surrey	Metro Vancouver	Bulky & Regular	
Chasers Bottle Depot Ltd.	Vernon	North Okanagan	Regular	
Chetwynd Recycling & Bottle Depot	Chetwynd	Peace River	Regular	
Chilliwack Bottle Depot	Chilliwack	Fraser Valley	Regular	
Clearwater Eco-Depot	Clearwater	Thompson Nicola	Regular	
Clinton Eco-Depot	Clinton	Thompson Nicola	Regular	
Columbia Bottle Depot - Dease	Kelowna	Central Okanagan	Bulky & Regular	
Columbia Bottle Depot - Kent	Kelowna	Central Okanagan	Bulky & Regular	
Columbia Bottle Depot - St Paul	Kelowna	Central Okanagan	Bulky & Regular	
Columbia Recycle 1996 LTD (NA)	Trail	Kootenay Boundary	Bulky	
Columbia Valley Landfill	Windermere	East Kootenay	Bulky	
Comox Return-Centre	Comox	Comox Valley	Regular	

Collection Facility	City	Regional District	Depot Type	Change in 2023
Comox Valley ReStore	Courtenay	Comox Valley	Regular	
Comox Valley Waste Management Centre	Cumberland	Comox Valley	Bulky & Regular	
Coquitlam Return-It Depot	Coquitlam	Metro Vancouver	Regular	
Cortes Island Waste Management Centre	Cortes Island	Strathcona	Regular	
Courtenay Return-It Depot	Courtenay	Comox Valley	Regular	
Cranbrook Bottle Depot	Cranbrook	East Kootenay	Regular	
Cranbrook Transfer Station	Cranbrook	East Kootenay	Bulky	
D.C. Recycling & Bottle Depot	Dawson Creek	Peace River	Regular	
DIRA Waste Management Committee - Bottle Depot	Denman Island	Comox Valley	Regular	
East 12th Avenue Thrift Store	Vancouver	Metro Vancouver	Regular	
East Hastings Bottle Depot	Burnaby	Metro Vancouver	Regular	
Edmonds Return-it Depot	Burnaby	Metro Vancouver	Regular	
Elkford Transfer Station	Elkford	East Kootenay	Regular	
Enderby Return-It	Enderby	North Okanagan	Bulky & Regular	
Falkland Refuse Disposal Facility	Falkland	Columbia Shuswap	Bulky & Regular	
Fernie Bottle Depot	Fernie	East Kootenay	Regular	
Fernie Transfer Station	Fernie	East Kootenay	Bulky	
Fleetwood Bottle Depot	Surrey	Metro Vancouver	Regular	
Fort St. James Transfer Station	Fort St. James	Bulkley Nechako	Bulky & Regular	
Fraser Lake Bottle Depot	Fraser Lake	Bulkley Nechako	Regular	
Fraser Valley Return-It Depot	Langley	Metro Vancouver	Regular	
FSJ Bottle Drop	Fort St. John	Peace River	Regular	
Galiano Recycling Centre	Galiano Island	Capital Regional District	Regular	
General Grant's North Shore Bottle Depot	Kamloops	Thompson Nicola	Regular	
General Grants Sahali (fka Full Refund Bottle Depot)	Kamloops	Thompson Nicola	Regular	
GFL Environmental - Chemainus	Chemainus	Cowichan Valley	Bulky & Regular	Closed – October 25, 2023
GFL Environmental - Duncan	Duncan	Cowichan Valley	Bulky & Regular	



Collection Facility	City	Regional District	Depot Type	Change in 2023
GFL Environmental - Langford	Langford	Capital Regional District	Bulky & Regular	
GFL Environmental - Nanaimo	Nanaimo	Nanaimo Regional District	Bulky & Regular	Closed – October 25, 2023
GFL Environmental - Squamish	Squamish	Squamish Lillooet	Regular	
Gibsons Recycling Depot	Gibsons	Sunshine Coast	Bulky & Regular	
Glenemma Refuse Disposal Facility	Salmon Arm	Columbia Shuswap	Bulky & Regular	
Go Green Bottle Depot & Recycling	Vancouver	Metro Vancouver	Regular	
Gold Trail Recycling	100 Mile House	Cariboo	Regular	
Golden Refuse Disposal Facility	Golden	Columbia Shuswap	Bulky & Regular	
Grand Forks Bottle Depot	Grand Forks	Kootenay Boundary	Regular	
Granville Thrift Store (NA)	Vancouver	Metro Vancouver	Regular	
Green Recycling in Pender Society (GRIPS)	Madeira Park	Sunshine Coast	Regular	
Guildford Bottle Depot	Surrey	Metro Vancouver	Regular	
Haney Bottle Depot	Maple Ridge	Metro Vancouver	Regular	
Happy Stan's Resource Recovery Facility	Port Coquitlam	Metro Vancouver	Regular	
Hart Return-It Depot	Prince George	Fraser Fort George	Regular	
Hartland Recycling Depot	Victoria	Capital Regional District	Bulky & Regular	
Hazelton Bottle Depot	New Hazelton	Kitimat Stikine	Regular	
Heffley Creek Eco-Depot	Heffley Creek	Thompson Nicola	Regular	
HH Recycling Ltd.	Hudson's Hope	Peace River	Regular	New - September 30, 2023
Hillside Thrift Store	Victoria	Capital Regional District	Regular	
Hope Bottle Depot	Hope	Fraser Valley	Regular	
Houston Bottle Depot	Houston	Bulkley Nechako	Regular	
Interior Recycling	Vernon	North Okanagan	Bulky & Regular	
Ironwood Bottle Depot	Richmond	Metro Vancouver	Regular	
Iskut Landfill (NA)	Iskut	Kitimat Stikine	Regular	
Island Return-it Recycling Centre Campbell River (FKA Campbell River Bottle Depot)	Campbell River	Strathcona	Regular	

Collection Facility	City	Regional District	Depot Type	Change in 2023
Island Return-it Recycling Centre Duncan (FKA Cowichan Valley Bottle Depot)	Duncan	Cowichan Valley	Bulky & Regular	
Island Return-it Recycling Centre Esquimalt (FKA Westshore Bottle Depot)	Esquimalt	Capital Regional District	Regular	
Island Return-it Recycling Centre South Cowichan	Cobble Hill	Cowichan Valley	Regular	
Islands Solid Waste Management - Port Clements	Port Clements	North Coast	Regular	
Islands Solid Waste Management - Queen Charlotte	Queen Charlotte Village	North Coast	Regular	
J&C Bottle Depot	Penticton	Okanagan Similkameen	Bulky & Regular	
Jenill Bottle Depot	Surrey	Metro Vancouver	Bulky & Regular	
Junction Bottle Depot	Ladysmith	Cowichan Valley	Regular	
Kelowna Recycling and The Battery Drs	Kelowna	Central Okanagan	Bulky & Regular	
Kensington Return it Depot	Burnaby	Metro Vancouver	Bulky & Regular	
Keremeos Sanitary Landfill	Keremeos	Okanagan Similkameen	Regular	
Kerrisdale Thrift Store (NA)	Vancouver	Metro Vancouver	Regular	
Kimberley Transfer Station	Kimberley	East Kootenay	Regular	
Kitchener Bottle Depot Ltd.	Burnaby	Metro Vancouver	Regular	
Kitimat Understanding the Environment Society (KUTE)	Kitimat	Kitimat Stikine	Regular	
Kitwanga Transfer Station	Kitwanga	Kitimat Stikine	Regular	
Ladner Bottle Depot Co. Ltd.	Delta	Metro Vancouver	Bulky & Regular	
Langford Thrift Store (NA)	Langford	Capital Regional District	Regular	
Langley Bottle Depot	Langley	Metro Vancouver	Bulky & Regular	
Lax Kw'alaams Band (Waste Transfer Station)	Lax Kw'alaams	North Coast	Bulky & Regular	
Lee's Bottle Depot	Burnaby	Metro Vancouver	Regular	
Lillooet Landfill & Recycling Centre	Lillooet	Squamish Lillooet	Bulky & Regular	
Logan Lake Eco-Depot	Logan Lake	Thompson Nicola	Regular	
LoLo Return-It Express	North Vancouver	Metro Vancouver	Regular	
Lorne Street Bottle Depot	Kamloops	Thompson Nicola	Regular	
Lougheed Return-It Depot	Coquitlam	Metro Vancouver	Regular	

Collection Facility	City	Regional District	Depot Type	Change in 2023
Louis Creek Eco-Depot	Louis Creek	Thompson Nicola	Regular	
Lower Nicola Eco-Depot	Merritt	Thompson Nicola	Regular	
Lytton Eco-Depot	Lytton	Thompson Nicola	Regular	
Malakwa Refuse Disposal Facility	Malakwa	Columbia Shuswap	Bulky & Regular	
Malcolm Island Recycling Depot	Sointula	Mt. Waddington	Bulky & Regular	
Maple Ridge Bottle Depot	Maple Ridge	Metro Vancouver	Regular	
Masset Recycle Depot	Masset	North Coast	Regular	New - April 6, 2023
Mayne Island Recycling Society (MIRS)	Mayne Island	Capital Regional District	Regular	
Meade Creek Recycling Centre	Lake Cowichan	Cowichan Valley	Bulky & Regular	
Merritt Return-It Depot	Merritt	Thompson Nicola	Regular	
Metrotown Return It Depot	Burnaby	Metro Vancouver	Bulky & Regular	
Meziadin Landfill (NA)	Meziadin Junction	Kitimat Stikine	Regular	
Mica Ventures Inc. (Williams Lake)	Williams Lake	Cariboo	Regular	
Mill Bay Thrift Store	Mill Bay	Cowichan Valley	Regular	
Mission Flats Landfill	Kamloops	Thompson Nicola	Bulky & Regular	
Mission Recycle Center	Mission	Fraser Valley	Regular	
Mission Recycling Depot	Mission	Fraser Valley	Bulky & Regular	
Mount Pleasant Return- It	Vancouver	Metro Vancouver	Regular	
Nelson Leafs Recycling Centre	Nelson	Central Kootenay	Regular	
New Westminster Thrift Store	New Westminster	Metro Vancouver	Regular	
Newton Bottle Depot	Surrey	Metro Vancouver	Regular	
North Burnaby (Hastings) Thrift Store (NA)	Burnaby	Metro Vancouver	Regular	
North Road Bottle Depot Ltd.	Coquitlam	Metro Vancouver	Regular	
North Shore Bottle Depot	North Vancouver	Metro Vancouver	Regular	
North Shore Recycling and Waste Centre	North Vancouver	Metro Vancouver	Bulky & Regular	
North Shuswap Bottle Depot	Chase	Thompson Nicola	Regular	
North Vancouver Bottle & Return-It Depot	North Vancouver	Metro Vancouver	Regular	
North Vancouver Thrift Store	North Vancouver	Metro Vancouver	Regular	

Collection Facility	City	Regional District	Depot Type	Change in 2023
Northern Recycling Inc.	Quesnel	Cariboo	Bulky & Regular	
OK Bottle Depot	Richmond	Metro Vancouver	Regular	
Okanagan Falls Landfill	Okanagan Falls	Okanagan Similkameen	Regular	
Oliver Sanitary Landfill	Oliver	Okanagan Similkameen	Regular	
Osoyoos Bottle Depot	Osoyoos	Okanagan Similkameen	Bulky & Regular	
Panorama Village Return-It	Surrey	Metro Vancouver	Regular	
Parksville Bottle & Recycling Depot Ltd.	Parksville	Nanaimo Regional District	Bulky & Regular	
Peerless Road Recycling Centre	Ladysmith	Cowichan Valley	Bulky & Regular	
Pemberton Recycling Centre	Pemberton	Squamish Lillooet	Regular	
Pender Island Recycling Society (PIRS)	Pender island	Capital Regional District	Bulky & Regular	
PG Recycling & Return-It Centre (FKA BBK Bottle Depot)	Prince George	Fraser Fort George	Bulky & Regular	
Pitt Meadows Bottle and Return-it Depot Ltd	Pitt Meadows	Metro Vancouver	Regular	
Planet Earth Recycling Ltd.	Westbank, West Kelowna	Central Okanagan	Bulky & Regular	
Poco Return It	Port Coquitlam	Metro Vancouver	Bulky & Regular	
Port Coquitlam Thrift Store	Port Coquitlam	Metro Vancouver	Regular	
Port Hardy Return It Centre	Port Hardy	Mt. Waddington	Regular	
Powell Street Return-it Bottle Depot	Vancouver	Metro Vancouver	Regular	
Princeton Return-It Depot	Princeton	Okanagan Similkameen	Regular	
Quatsino Recycling Depot	Quatsino	Mt. Waddington	Regular	
Queensborough Landing Return-it	New Westminster	Metro Vancouver	Bulky & Regular	
R&T Bottle Depot	Abbotsford	Fraser Valley	Regular	
Recycle-It Resource Recovery	Fort St. John	Peace River	Bulky & Regular	
Regional Recycling Abbotsford	Abbotsford	Fraser Valley	Bulky & Regular	
Regional Recycling Burnaby	Burnaby	Metro Vancouver	Bulky & Regular	
Regional Recycling Cloverdale	Surrey	Metro Vancouver	Bulky & Regular	
Regional Recycling Hayes	Nanaimo	Nanaimo Regional District	Bulky & Regular	

Collection Facility	City	Regional District	Depot Type	Change in 2023
Regional Recycling Old Victoria	Nanaimo	Nanaimo Regional District	Bulky & Regular	
Regional Recycling Prince Rupert (NCRD)	Prince Rupert	North Coast	Bulky & Regular	
Regional Recycling Richmond	Richmond	Metro Vancouver	Bulky & Regular	
Regional Recycling Vancouver	Vancouver	Metro Vancouver	Bulky & Regular	
Regional Recycling Whistler	Whistler	Squamish Lillooet	Bulky & Regular	
Revelstoke Bottle Depot	Revelstoke	Columbia Shuswap	Regular	
Revelstoke Disposal Facility	Revelstoke	Columbia Shuswap	Bulky	
Richmond Recycle Depot	Richmond	Metro Vancouver	Bulky & Regular	
Ridge Meadows Recycling Society	Maple Ridge	Metro Vancouver	Bulky & Regular	
Saanich Thrift Store (NA)	Victoria	Capital Regional District	Regular	
Salish Soils	Sechelt	Sunshine Coast	Regular	
Salmo Valumart & Bottle Depot	Salmo	Central Kootenay	Regular	
Salmon Arm Disposal Facility	Salmon Arm	Columbia Shuswap	Bulky	
Salt Spring Garbage & Transfer Station	Saltspring Island	Capital Regional District	Bulky & Regular	
Salt Spring Island Recycling Depot	Saltspring Island	Capital Regional District	Bulky & Regular	
Salvation Army - Comox Valley	Comox	Comox Valley	Bulky & Regular	
Salvation Army - Lower Mainland Divisional Headquarters	Langley	Metro Vancouver	Bulky & Regular	
Salvation Army - Prince George	Prince George	Fraser Fort George	Bulky & Regular	
Salvation Army - Victoria Consolidation Centre	Victoria	Capital Regional District	Bulky & Regular	
Sapperton Return-It Depot	New Westminster	Metro Vancouver	Regular	
Sardis Bottle Depot Ltd.	Chilliwack	Fraser Valley	Bulky & Regular	
Scotch Creek Bottle Depot	Scotch Creek	Columbia Shuswap	Regular	
Scotch Creek Disposal Facility	Scotch Creek	Columbia Shuswap	Bulky	
Scott 72 Bottle & Return-It Depot	Surrey	Metro Vancouver	Regular	
Scott Road Bottle Depot Ltd.	Surrey	Metro Vancouver	Regular	

Collection Facility	City	Regional District	Depot Type	Change in 2023
Semiahmoo Bottle Depot	Surrey	Metro Vancouver	Bulky & Regular	
Seven Mile Landfill and Recycling Centre	Port McNeill	Mt. Waddington	Bulky & Regular	
Seymour Arm Refuse Disposal Facility	Seymour Arm	Columbia Shuswap	Bulky	
Sherwoods Auto	Port Alberni	Alberni Clayoquot	Regular	New - October 25, 2023
Sherwoods Auto Parts	Port Alberni	Alberni Clayoquot	Bulky	
Sicamous Refuse Disposal Facility	Sicamous	Columbia Shuswap	Bulky & Regular	
Sidney Return- It	Sidney	Capital Regional District	Bulky & Regular	
Skimikin Refuse Disposal Facility	Tappen	Columbia Shuswap	Bulky & Regular	
Smithers/Telkwa Transfer Station	Smithers	Bulkley Nechako	Regular	New - October 25, 2023
South Thompson Eco-Depot	Pritchard	Thompson Nicola	Regular	
South Van.Bottle Depot (Zims) Ltd.	Vancouver	Metro Vancouver	Regular	
Sparwood Transfer Station	Sparwood	East Kootenay	Regular	
Stewart Landfill	Stewart	Kitimat Stikine	Regular	
Sunset Coast Bottle Depot	Powell River	qathet	Regular	
Surrey Central Return-It Centre	Surrey	Metro Vancouver	Bulky & Regular	
Surrey Scottsdale Thrift Store	Surrey	Metro Vancouver	Regular	
Surrey Thrift Store (NA)	Surrey	Metro Vancouver	Regular	
T-2 Market	Oliver	Okanagan Similkameen	Regular	
Terrace Bottle & Return-It Depot	Terrace	Kitimat Stikine	Regular	
The ReUse It Centre	Whistler	Squamish Lillooet	Regular	
Thorsen Creek Recycling Depot	Bella Coola	Central Coast	Bulky & Regular	
Tie Lake Transfer Station	Tie Lake	East Kootenay	Bulky	
Town Center Mall Recycle Depot	Powell River	qathet	Regular	
Trail Bottle Depot	Trail	Kootenay Boundary	Regular	
Trout Lake Refuse Disposal Facility	Trout Lake	Columbia Shuswap	Bulky	
Tsal'ah Eco Depot	Shalalth	Squamish Lillooet	Regular	
Tsawwassen Bottle Depot	Delta	Metro Vancouver	Regular	

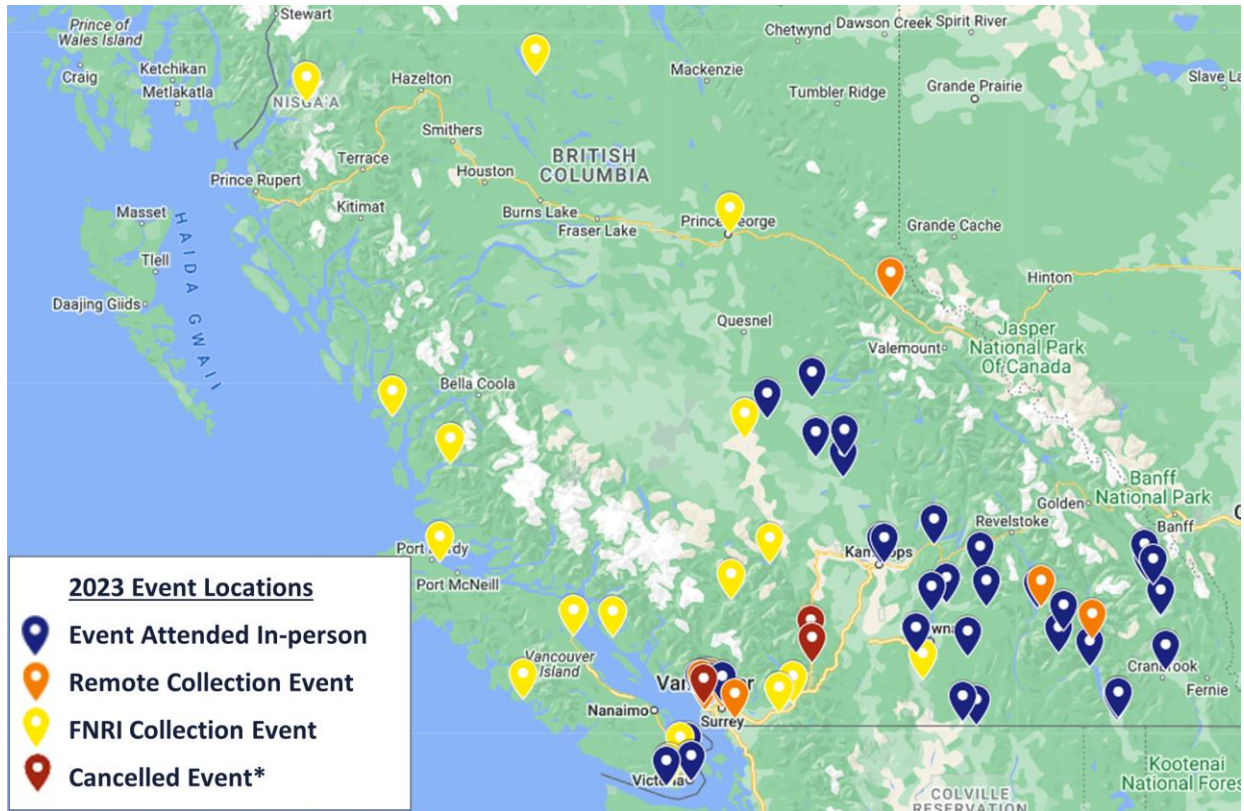
Collection Facility	City	Regional District	Depot Type	Change in 2023
Ucluelet Bottle Depot	Ucluelet	Alberni Clayoquot	Regular	
United Boulevard Recycling and Waste Centre	Coquitlam	Metro Vancouver	Bulky & Regular	
Urban Impact Recycling (NA)	New Westminster	Metro Vancouver	Regular	
Valemount Carwash and Recycling Center	Valemount	Fraser Fort George	Regular	
Vancouver Central Return-It Depot	Vancouver	Metro Vancouver	Regular	
Vancouver West Bottle Depot	Vancouver	Metro Vancouver	Regular	
Vanderhoof Thrift Store	Vanderhoof	Bulkley Nechako	Regular	
Vanderhoof Transfer Station	Vanderhoof	Bulkley Nechako	Regular	New - October 25, 2023
Venture Bottle Depot	Lumby	North Okanagan	Regular	
Venture Training Vernon	Vernon	North Okanagan	Bulky & Regular	Closed – August 11, 2023
Victoria Thrift Store (NA)	Victoria	Capital Regional District	Regular	
View Royal Thrift Store	Victoria	Capital Regional District	Regular	
Village of Gold River	Gold River	Strathcona	Bulky & Regular	
Walnut Grove Bottle Depot Ltd.	Langley	Metro Vancouver	Regular	
Wasa Transfer Station	Wasa	East Kootenay	Bulky	
West Broadway Thrift Store (NA)	Vancouver	Metro Vancouver	Regular	
West Van Thrift Store (NA)	West Vancouver	Metro Vancouver	Regular	
White Rock Return-It Depot	Surrey	Metro Vancouver	Bulky & Regular	
White Rock Thrift Store (NA)	White Rock	Metro Vancouver	Regular	
Wide Sky Disposal Ltd.	Fort Nelson	Northern Rockies	Regular	
Willowbrook Recycling Inc.	Langley	Metro Vancouver	Regular	
Winfield Return It Centre	Lake Country	Central Okanagan	Regular	
Woss Recycling Depot	Woss	Mt. Waddington	Bulky & Regular	



## Collection Events

Figure 1 displays the locations of collection events that were hosted and/or supported by ElectroRecycle in 2023. Table 15 lists the details of each event including the location, number of events held in 2023, and the event type.

**Figure 1: Collection Events Completed in 2023**



\*2 additional events organized by Summer Ambassadors but cancelled due to wildfires, and 1 City of Vancouver partnership event cancelled due to Salvation Army labour strike.

**Table 15: Collection Events Completed in 2023**

Regional District	# of CE	Community	Event Type	Event Open To
Alberni-Clayoquot	1	Ahoushat	FNRI	Indigenous Community
Bulkley-Nechako	1	Takla Lake	FNRI	Indigenous Community
Capital Regional	1	Tsartlip	FNRI	Indigenous Community
Capital Regional	1	T'Sou-ke	FNRI	Indigenous Community
Capital Regional	1	James Bay - Victoria	Remotely Supported	Community
Capital Regional	1	North Saanich	Ambassador Attended	Community
Capital Regional	2	Sooke	Ambassador Attended	Community



Regional District	# of CE	Community	Event Type	Event Open To
Capital Regional	1	Fairfield – Victoria	Ambassador Attended	Community
Cariboo	1	108 Mile Ranch	Ambassador Attended	Community
Cariboo	1	Canim Lake	Ambassador Attended	Community
Cariboo	1	Horsefly	Ambassador Attended	Community
Cariboo	1	Interlakes	Ambassador Attended	Community
Cariboo	1	Williams Lake	Ambassador Attended	Community
Central Coast	1	Heiltsuk	FNRI	Indigenous Community
Central Kootenay	4	Creston	Ambassador Attended x2	Community
			Remotely Supported x2	
Central Kootenay	1	Kaslo	Remotely Supported	Community
Central Kootenay	1	Lower Kootenay Band	Ambassador Attended	Indigenous Community
Central Kootenay	2	Nakusp	Ambassador Attended x1	Community
			Remotely Supported x1	
Central Kootenay	1	New Denver	Ambassador Attended	Community
Central Kootenay	1	Procter	Ambassador Attended	Community
Central Kootenay	1	Slocan	Ambassador Attended	Community
Central Okanagan	1	Peachland	Ambassador Attended	Community
Columbia Shuswap	1	Sorrento	Ambassador Attended	Community
Cowichan Valley	2	Malahat	FNRI	Indigenous Community
East Kootenay	1	?aq'am	Ambassador Attended	Indigenous Community
East Kootenay	1	Canal Flats	Ambassador Attended	Community
East Kootenay	1	Invermere	Ambassador Attended	Community
East Kootenay	1	Radium Hot Springs	Ambassador Attended	Community
East Kootenay	1	Windermere	Ambassador Attended	Community
Fraser Fort George	1	Lheidli T'eeneh	FNRI	Indigenous Community
Fraser Fort George	1	Toosey	FNRI	Indigenous Community
Fraser Fort George	1	McBride	Remotely Attended	Community
Fraser Valley	2	Sq'ewqel (Seabird Island Band)	FNRI	Indigenous Community
Fraser Valley	1	Skowkale	FNRI	Indigenous Community
Kitimat Stikine	1	Nisga'a	FNRI	Indigenous Community
Kootenay Boundary	1	Big White	Ambassador Attended	Community
Kootenay Boundary	1	Midway	Ambassador Attended	Community
Kootenay Boundary	1	Rock Creek	Ambassador Attended	Community
Metro Vancouver	1	Coquitlam	Ambassador Attended	Community
Metro Vancouver	1	Langley	Remotely Supported	Community
Metro Vancouver	1	Richmond	Remotely Supported	Community
Metro Vancouver	1	Surrey	Remotely Supported	Community
Metro Vancouver	20	Vancouver	Ambassador Attended x12	Community
			Remotely Supported x8	
Mount Waddington	1	Kwakiutl	FNRI	Indigenous Community

Regional District	# of CE	Community	Event Type	Event Open To
Mount Waddington	1	Wuikinuxv	FNRI	Indigenous Community
North Okanagan	1	Cherryville	Ambassador Attended	Community
North Okanagan	1	Killiney Beach	Ambassador Attended	Community
North Okanagan	1	Mabel Lake	Ambassador Attended	Community
North Okanagan	1	Vernon	Ambassador Attended	Community
Okanagan-Similkameen	1	Penticton Indian Band	FNRI	Indigenous Community
qathet	1	Tla'amin Nation	FNRI	Indigenous Community
Squamish Lillooet	1	Lilwat	FNRI	Indigenous Community
Squamish Lillooet	1	Tsal'alh (Seton Lake)	FNRI	Indigenous Community
Strathcona	1	Homalco	FNRI	Indigenous Community
Thompson Nicola	2	Kamloops	Ambassador Attended	Community
<b>Total</b>	<b>82</b>			

**APPENDIX C: AUDITED FINANCIAL STATEMENTS**

**CANADIAN ELECTRICAL  
STEWARDSHIP ASSOCIATION**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2023**

# CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION

## Financial Statements

For the year ended 31 December 2023

### **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 - 15

## INDEPENDENT AUDITORS' REPORT

---

To the Members,  
Canadian Electrical Stewardship Association

### Report on the Audit of the Financial Statements

#### Opinion

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at 31 December 2023, and the results of its 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.

#### 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.

## INDEPENDENT AUDITORS' REPORT - Continued

---

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

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

*Rolfe Benson LLP*

CHARTERED PROFESSIONAL ACCOUNTANTS

**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Statement of Financial Position**  
**31 December 2023**

	2023	2022
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 824,725	\$ 635,299
Accounts receivable (Note 3)	1,390,891	1,538,448
GST/HST receivable	190,894	94,689
Prepaid expenses	49,704	60,807
	<u>2,456,214</u>	<u>2,329,243</u>
<b>Internally restricted investments (Note 4)</b>	<b>14,093,100</b>	<b>13,724,288</b>
<b>Long-term investments (Note 6)</b>	<b>3,238,902</b>	<b>4,627,114</b>
<b>Tangible capital asset (Note 5)</b>	<u>12,844</u>	<u>21,406</u>
	<b>\$ 19,801,060</b>	<b>\$ 20,702,051</b>

**Liability**

<b>Current</b>		
Accounts payable and accrued liabilities	<u>\$ 1,836,687</u>	<u>\$ 1,548,682</u>

**Commitments (Note 7)**

**Net Assets**

<b>Unrestricted</b>	<b>3,871,273</b>	<b>5,429,081</b>
<b>Internally restricted - Reserve Fund (Note 9)</b>	<u>14,093,100</u>	<u>13,724,288</u>
	<u>17,964,373</u>	<u>19,153,369</u>
	<b>\$ 19,801,060</b>	<b>\$ 20,702,051</b>

APPROVED BY THE DIRECTORS:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

The accompanying notes are an integral part of these financial statements



**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Statement of Changes in Net Assets**  
For the year ended 31 December 2023

	<b>Unrestricted</b>	<b>Internally Restricted - Reserve Fund</b>	<b>Total 2023</b>	<b>Total 2022</b>
<b>Balance - beginning of year</b>	\$ 5,429,081	\$ 13,724,288	<b>\$ 19,153,369</b>	\$ 22,310,657
Deficiency of revenues over expenses for the year	(1,188,996)	-	<b>(1,188,996)</b>	(3,157,288)
Fund transfer - Reserve Fund (Note 9)	(368,812)	368,812	-	-
<b>Balance - end of year</b>	<b>\$ 3,871,273</b>	<b>\$ 14,093,100</b>	<b>\$ 17,964,373</b>	<b>\$ 19,153,369</b>

The accompanying notes are an integral part of these financial statements

---

**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION****Statement of Operations**

For the year ended 31 December 2023

---

	2023	2022
<b>Revenues (Note 8)</b>	<b>\$ 6,184,082</b>	<b>\$ 6,622,837</b>
<b>Expenditures</b>		
Collection, transportation and processing	6,966,065	6,451,047
Administration (Note 3)	1,379,425	1,315,097
Communications	507,792	502,690
Amortization	8,563	8,563
	<u>8,861,845</u>	<u>8,277,397</u>
<b>Deficiency of revenues over expenses from operations</b>	<b>(2,677,763)</b>	<b>(1,654,560)</b>
<b>Other income (expenses)</b>		
Unrealized gain (loss) on market value of investments	934,368	(2,126,237)
Investment income	617,233	690,691
Investment management fees	(62,834)	(67,182)
	<u>1,488,767</u>	<u>(1,502,728)</u>
<b>Deficiency of revenues over expenses for the year</b>	<b>\$ (1,188,996)</b>	<b>\$ (3,157,288)</b>

---

The accompanying notes are an integral part of these financial statements

---

**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION****Statement of Cash Flows**  
**For the year ended 31 December 2023**

---

	2023	2022
<b>Cash provided by (used in):</b>		
<b>Operating activities</b>		
Deficiency of revenues over expenses for the year	\$ (1,188,996)	\$ (3,157,288)
Items not involving cash		
Amortization	8,563	8,563
Unrealized (gain) loss on market value of investments	(934,368)	2,126,237
	<u>(2,114,801)</u>	<u>(1,022,488)</u>
Changes in non-cash working capital balances		
Accounts receivable	147,557	117,547
GST/HST receivable	(96,205)	(26,029)
Prepaid expenses	11,103	11,303
Accounts payable and accrued liabilities	288,004	56,333
	<u>(1,764,342)</u>	<u>(863,334)</u>
<b>Investing activities</b>		
Redemption (purchase) of long-term investments	2,352,492	(139,474)
Net transfer to (from) Reserve Fund	(398,724)	324,738
	<u>1,953,768</u>	<u>185,264</u>
<b>Net increase (decrease) in cash</b>	<b>189,426</b>	<b>(678,070)</b>
<b>Cash - beginning of year</b>	<u>635,299</u>	<u>1,313,369</u>
<b>Cash - end of year</b>	<u>\$ 824,725</u>	<u>\$ 635,299</u>

---

The accompanying notes are an integral part of these financial statements

---

**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

---

**1. Incorporation**

Canadian Electrical Stewardship Association (the "Association") was incorporated under the Canada Corporations Act on 8 March 2010 and commenced operations on 1 October 2011. The Association was issued a certificate of continuance under the Canada Not-for-Profit Corporations Act on 2 August 2012. The Association is a not-for-profit organization and it is not subject to income taxes providing certain requirements are met.

The Association is a Product Stewardship Agency of manufacturers, brand owners and retailers of electrical small appliances, power tools, sewing machines, exercise, sports and leisure equipment, and arts, crafts and hobby devices. The Association's purpose is to assist manufacturers, brand owners and other legally obligated parties (e.g. retailers, importers or distributors) in meeting regulatory requirements to establish end-of-life product collection and recycling programs under the British Columbia Recycling Regulation (Reg. 449/2004, O.C. 995/2004) (the "Regulation").

**2. Summary of significant accounting policies**

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

(a) Revenue recognition

Revenue from environmental handling fees ("EHF") is recognized at the time an EHF applicable product is sold by a member of the Association, and the EHF becomes due and payable. EHF's are received from registered members which participate in the Association's program. 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 members report and remit them as required by applicable provincial environmental legislation.

Members who join the program after the program's start date are obligated to remit EHF back fees for all products sold from the earlier of the program's start date or the date on which the member started selling designated products. The back fees are recognized as revenue when the amounts are determinable by the Association.

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

---

**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

---

**2. Summary of significant accounting policies - Continued**

(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.

(c) Tangible capital asset

The tangible capital asset is recorded at cost. The Association provides for amortization using the straight-line method at a rate designed to amortize the cost of the tangible capital asset over its estimated useful life. The annual amortization rate is as follows:

Vehicle	5 years
---------	---------

(d) 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 investments 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 statements of operations.

Financial assets measured at amortized cost include cash and accounts receivable.

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

Financial assets measured at fair value include long-term investments and internally restricted investments.

(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.

---

**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

---

**2. Summary of significant accounting policies - Continued**

(d) Financial instruments - Continued

(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.

(e) 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 amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. Key areas where management has made estimates and assumptions include recognition of accrued liabilities, revenue recognition of EHF and provisions for allowance for doubtful accounts related to accounts receivable. Actual results could differ from these estimates.

**3. Accounts receivable**

	<u>2023</u>	<u>2022</u>
Accounts receivable	\$ 1,445,234	\$ 1,588,847
Allowance for doubtful accounts	<u>(54,343)</u>	<u>(50,399)</u>
	<u>\$ 1,390,891</u>	<u>\$ 1,538,448</u>

During the year, the Association recorded bad debt expense of \$6,127 (2022 - \$7,945) that has been included in administration expense.

**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Notes to the Financial Statements**  
For the year ended 31 December 2023

**4. Internally restricted investments**

Internally restricted investments are comprised of assets which have been internally restricted by the Association's board of directors related to the Reserve Fund (Note 9):

	<b>2023</b>	<b>2023</b>	2022	2022
	<b>Market</b>	<b>Cost</b>	Market	Cost
Cash equivalents	\$ 663,097	\$ 663,097	\$ 882,216	\$ 882,216
Fixed income	10,239,608	10,510,067	9,168,284	9,751,151
Equity	4,035,697	2,883,129	3,673,788	3,013,298
Transfer to long-term investments (Note 9)	<b>(845,302)</b>	<b>(845,302)</b>	-	-
	<b>\$ 14,093,100</b>	<b>\$ 13,210,991</b>	\$ 13,724,288	\$ 13,646,665

**5. Tangible capital asset**

	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>2023 Net</b>	2022 Net
Vehicle	\$ 45,331	\$ 32,487	\$ 12,844	\$ 21,406

**6. Long-term investments**

	<b>2023</b>	<b>2023</b>	2022	2022
	<b>Market</b>	<b>Cost</b>	Market	Cost
Cash equivalents	\$ 209,218	\$ 209,218	\$ 259,987	\$ 259,987
Fixed income	1,612,674	1,658,321	3,158,640	3,366,691
Equity	571,708	392,195	1,208,487	976,357
Transfer from internally restricted investments (Note 9)	845,302	845,302	-	-
	<b>\$ 3,238,902</b>	<b>\$ 3,105,036</b>	\$ 4,627,114	\$ 4,603,035

---

**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Notes to the Financial Statements**  
For the year ended 31 December 2023

---

**7. Commitments**

The Association has a lease agreement for its office premises that will expire on 31 March 2025. The minimum annual payments required by the lease are as follows:

2024	\$ 2,400
2025	<u>600</u>
	<u>\$ 3,000</u>

**8. Revenues**

Revenues from EHF's are comprised of the following amounts:

	<u>2023</u>	<u>2022</u>
EHF revenue - current year	\$ 6,110,673	\$ 6,597,293
EHF revenue - back fees	<u>73,409</u>	<u>25,544</u>
	<u>\$ 6,184,082</u>	<u>\$ 6,622,837</u>

**9. Reserve Fund**

During the year, the Directors approved the Reserve Fund Policy, which maintains funds for the following purposes:

Operating Fund:

- (a) To manage the year to year cost of fluctuations in volumes and costs and thereby stabilize environmental handling fees;
- (b) To cover the costs of winding up the Association by the decision of the members or as a consequence of regulatory change;
- (c) To cover any claims against the Association, its staff or Board of Directors in excess of the Association's insurance coverage;
- (d) To enable the Association to reduce its insurance costs for the management of environmental risk, or any other risk; and
- (e) To cover any unusual or extraordinary costs not accounted for in the operating budget.



---

**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

---

**9. Reserve Fund - Continued**

Enhancement Fund:

- (a) To manage the year to year cost of increased communications, above and beyond anticipated budget forecast, that will drive collection volume to meet or exceed recovery targets;
- (b) To cover the costs of due diligence in public policy and government relations work, by the Association and/or third party consultants, in response to provincial legislation surrounding products directly related to the Association's scope;
- (c) To cover the start-up costs of expansion into additional provinces, where small appliance stewardship legislation is introduced and where the Association is selected as one of or the only organization to carry out the stewardship plan on behalf of its members; and
- (d) To cover any unusual or extraordinary costs not accounted for in the operating budget and that enhance the program in its current or future expanded state.

The Reserve Fund is internally restricted and transfers to the Reserve Fund are at the discretion of the Board of Directors up to a maximum amount, which is no more than 150% of the forecasted expenses for the following fiscal year as required by the Reserve Fund Policy. The Reserve Fund is funded by investments which have been internally restricted by the Association's Board of Directors (Note 4).

The assets in the Reserve Fund consist of investments in cash equivalents, fixed income investments, and equity securities and are independently managed (Note 4). All income earned and expenses paid on those investments are initially reported in the unrestricted fund. Fund transfers to/from the Reserve Fund are determined on an annual basis by the board of directors in conjunction with the Reserve Fund Policy. As of 31 December 2023, \$368,812 was transferred from the unrestricted fund to the Reserve Fund. During the prior year, \$1,124,330 was transferred from the Reserve Fund to the unrestricted fund.

The investment assets in the Reserve Fund are held in a segregated brokerage account. The balance of internally restricted investments reported in the statement of financial position as at 31 December 2023 have been adjusted to agree to the Reserve Fund balance. Subsequent to year end, investment assets of \$845,302 were transferred from internally restricted investments to long-term investments.

---

**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

---

**10. Financial instruments**

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

(a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association's main credit risks relate to its cash and accounts receivable. Cash is in place with major financial institutions. Concentrations of credit risk with respect to accounts receivable are limited due to the large number of members. 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 this 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 exposed to this risk mainly in respect of its accounts payable and accrued liabilities. Management is of the opinion that the risk is not material due to the Association's strong working capital position. There has been no change to this 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 fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Approximately 9% (2022 - 8%) of the Association's investments are denominated in foreign currency. Consequently, some assets are exposed to foreign exchange fluctuations. There has been no change to this risk exposure from the prior year.

(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. The Association does not use financial instruments to reduce its risk exposure. There has been no change to this risk exposure from the prior year.

---

**CANADIAN ELECTRICAL STEWARDSHIP ASSOCIATION**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

---

**10. Financial instruments - Continued**

(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 market. The Association is exposed to other price risk through its long-term and internally restricted investments, which are held in professionally administered funds. These funds are subject to fluctuating returns based on the market and exposed to the risk of market volatility. Risk has been assessed by management and an investment policy adopted to mitigate such market risk. There has been no change to this risk exposure from the prior year.

**11. Subsequent events**

Subsequent to year end, the Association signed the non-binding Letter of Intent to explore an amalgamation with Electronic Product Recycling Association (“EPRA”) for the primary purpose of integrating the Association’s current program in British Columbia with EPRA’s program in the same province. The proposed amalgamation was discussed with representatives of the Ministry of the Environment and Climate Change Strategy (British Columbia) to ensure compliance with existing regulation and determine the potential additions and amendments to EPRA’s stewardship plan. The proposed amalgamation will require a due diligence process and approval by the members of both organizations which has not occurred at the date of the independent auditors’ report. Should the amalgamation proceed, it will be scheduled to close as of 1 October 2024 and would result in the Association ceasing to exist as a separate legal entity with EPRA taking over all of the Association’s operations and assuming the Association’s contracts, employees, liabilities, debts, surplus and reserves.

**APPENDIX D: INDEPENDENT ASSURANCE REPORT**



## **Independent practitioner's reasonable assurance report on the subject matter as presented in CESA's Annual Report to the Director of the British Columbia Ministry of Environment & Climate Change Strategy**

To the Directors of Canadian Electrical Stewardship Association (CESA)

We have undertaken a reasonable assurance engagement of the subject matter detailed in Appendix A of CESA's Annual Report to the Director (the Report) of the British Columbia Ministry of Environment & Climate Change Strategy (the Ministry) as hosted on the CESA website for the year ended December 31, 2023.

### **Management's responsibility**

Management is responsible for the preparation of the subject matter in accordance with the sections 8(2)(b), 8(2)(d) and 8(2)(e) of the British Columbia Recycling Regulation 449/2004 established in Appendix A (the applicable criteria). Management is also responsible for such internal control as management determines necessary to enable the preparation of the subject matter that is free from material misstatement, whether due to fraud or error.

### **Our responsibility**

Our responsibility is to express a reasonable assurance opinion on the subject matter based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the subject matter is free from material misstatement.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard 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 decisions of users of our report. The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the preparation of the subject matter in accordance with the applicable criteria.

Our reasonable assurance procedures included, but were not limited to the following:

- making enquiries to obtain an understanding of the overall governance and internal control environment and risk management processes relevant to the management and reporting of the Report;
- analytical reviews and trend analysis of reported data;
- testing the processes, documents and underlying data on a sample basis;
- recalculating quantitative data on a sample basis as it pertains to the subject matter; and
- evaluating the presentation and disclosure of the subject matter in the Report.

PricewaterhouseCoopers LLP  
PwC Tower, 18 York Street, Suite 2500, Toronto, Ontario, Canada M5J 0B2  
T: +1 416 863 1133, F: +1 416 365 8215, ca\_toronto\_18\_york\_fax@pwc.com



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

**Our independence and quality management**

We have complied with the independence and other ethical requirements of the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Opinion**

In our opinion, CESA's subject matter as presented in the Report for the year ended December 31, 2023 is prepared, in all material respects, in accordance with the applicable criteria.

**Emphasis of matter**

We draw your attention to Exhibit B, which describes why certain items required by the Assurance Requirements have been excluded. Our opinion is not modified in respect of this matter.

**Purpose of statement and restriction on distribution and use of our report**

The subject matter has been prepared in accordance with the applicable criteria to report to the Ministry. As a result, the subject matter may not be suitable for another purpose. Our report is intended solely for CESA.

We acknowledge the disclosure of our report, in full only, by CESA at its discretion, to the Ministry without assuming or accepting any responsibility or liability to the Ministry or any other third party in respect of this report.

*PricewaterhouseCoopers LLP*

Chartered Professional Accountants

Toronto, Ontario  
July 4, 2024



Exhibit A:

1. The location of collection facilities, and any changes in the number and location of collection facilities from the previous report as presented on pages 3, 4, 7, 16, 17, 27 and Appendix B of CESA's 2023 Annual Report to the Director.

**Result:**

The number of collection facility locations as of December 31, 2023 was 250. During the year, 8 contracted collection sites were added, and 4 collection facilities closed.

Reference: Pages 3, 4, 7, 16, 17, 27 and Appendix B of CESA's 2023 Annual Report to the Director.

**Method of Reporting:**

- Reporting Period: January 1st to December 31st , 2023.
- The number of Collection Facilities is reported on the basis of the number of Collection Facilities that have signed contracts with Product Care Association (PCA) during the reporting year including those that accept "regular" products and/or "very large items".
- The number of Collection Facilities and the location of each facility are documented in PCA's Access database. Collection Facilities are entered into the database as of the date of the contract.
- The changes in number and location of Collection Facilities are calculated by summing the Collection Facilities that have signed contracts within a given reporting year and those that closed within that year. This value is then compared to the difference in total number of collection facilities reported and the equivalent data from the prior year.

**Definitions:**

"Collection Facilities" are centres that have a signed contract as of December 31, 2023 with PCA for the collection of Program Products during the reporting year and may include the following types of centres:

- Retailers;
- Recycling Organizations (both for profit and non-profit);
- Local government recycling centres or transfer stations; or
- Other associations or businesses.

"Program Products" are all products included in the program as listed in the product stewardship plan dated June 22, 2018. CESA defines two streams of products included in the program in sourcing collection facilities: "regular" and "very large items." Products that are considered "very large items" include treadmills, elliptical trainers, stationary cycling machines (Category 16) and large, free-standing power tools with built-in stands (select products in Category 14). All other products are considered "regular."



2. The description of how recovered product was managed in accordance with the pollution prevention hierarchy in accordance with 8(2)(d) of the Recycling Regulation as presented on page 19 and 20 of CESA's 2023 Annual Report to the Director.

**Result:**

The contents of Table 5: Percentage of Total Tonnage Processed by Material Commodity in 2023.

Material Commodity	Reuse	Recycle	Recovery	Landfill	% of Total Tonnage Processed	Downstream Process
Ferrous Steel		X			46.2%	Production, Processing, Non-processing
Plastics		X			31.8%	Processing
Aluminum		X			2.1%	Production, Processing, Non-processing
Wire and Cables and String lights		X			5.0%	Refining, Non-processing
Copper		X			3.8%	Processing, Refining
Glass		X		X	1.4%	Processing, Non-Processing, Landfill
Circuit Boards		X			3.1%	Refining
Refuse				X	4.5%	Other final disposition
Rechargeable Batteries	X	X			1.2%	Processing, Non-Processing, Reuse
Paper Based Materials		X			0.1%	Processing
Non Rechargeable Batteries	X	X			0.4%	Reuse, Processing, Non-Processing, Refining
Heating Oil	X	X		X	0.4%	Processing, Recovery, Reuse, Landfill

Reference: Page 19-20 of CESA's 2023 Annual Report to the Director.





**Method of Reporting:**

- Reporting Period: January 1st to December 31st, 2023.
- The downstream material flows are based on information from the Recycler Qualification Program-approved processor's scope of approved materials and processes documents.
- The expected end of fate of materials are provided by Recycler Qualification Program-approved processors.

**Definitions:**

The Pollution Prevention Hierarchy includes the following:

- "Reuse" includes any operation by which end-of-life (EOL) products or materials intended for disposal are used again for the same or similar purpose for which they were originally conceived.
- "Recycle" includes any operation by which EOL products or materials are reprocessed into new products, materials, or substances (solids, liquids, or gases), whether for original or other purposes, to replace virgin equivalents of that material. This includes biological processes like anaerobic digestion and composting that produce a nutrient amendment.
- "Recovery" relates to material or energy recovery. Material recovery is any operation by which EOL products or materials are reprocessed but lose their functionality as a replacement for virgin equivalents of that material, such as fill or landfill cover. Energy recovery is any operation which converts (EOL) products or materials into usable energy in the form of heat, electricity, or fuel but causes them to lose their functionality as a replacement for virgin equivalents of that material. This would include landfill gas capture systems but only for the proportion of inbound material that is biogenic.
- "Landfill" includes any products not captured in the three streams above. It is the final destination of EOL products or materials that are deposited under controlled conditions, on or into land, and are covered with soil or other fill materials at regular intervals.
- "End fate" is defined as the final processed state of each material commodity before reuse in another product or shipment to landfill.

3. The total amount of the producer's product sold and collected and the recovery rate as presented on pages 4, 5, 21, and 22 of CESA's 2022 Annual Report to the Director.

**Results:**

An estimate of 5,762,044 kg of regular CESA products were collected between January 1 and December 31, 2023.

Reference: Pages 4, 5, 21, and 22 of CESA's 2023 Annual Report to the Director.

**Method of Reporting:**

- Reporting Period: January 1st to December 31st, 2023.
- Quantification of Product Collected is based on an estimated portion of the weight of “regular” products collected at the Collection Facilities.
- These reports are generated by the primary processor(s) who receive commingled CESA Program Products and Program Products from two programs (LightRecycle and Electric Outdoor Power Equipment (OPEIC) in addition to other waste.
- The estimate of CESA’s portion of the collected material is based on monthly sample reports of collection material processed by each processor. The sampling data received from each processor was extrapolated to determine the proportion of CESA products collected versus the proportion of LightRecycle and OPEIC products collected in each particular month. This percentage is applied to the weight of every pick-up from contracted collection facilities during that month.
- The “other waste” is included in the total weight being split between the two programs as the program retains responsibility for disposing of it.
- These collected weights, now adjusted for LightRecycle and OPEIC tonnage, are then summed to provide the total weight of CESA products collected, as reported by the program’s consolidation facilities, by Regional District, or for the province as a whole.
- “Very large items” are not managed through the program’s recycling process and are therefore not included in the total weight of Product Collected or the breakdown of collection by region.
- The majority of collection facilities submit monthly unit-based tracking forms to PCA with the number of very large products collected but not their weights.
- Products Collected are reported by weight broken down by region (based on location of Collection Facility).
- If the conversion of weight to units is conducted, conversion factors used for converting weight to number of units are based on industry provided information per fee category.

**Definitions:**

- “Program Products” are all products included in the program as listed in the currently approved product stewardship plans dated June 22, 2018. CESA defines two streams of products included in the program in sourcing collection facilities: “regular” and “very large items.” Products that are considered “very large items” include treadmills, elliptical trainers, stationary cycling machines (Category 16) and large, free-standing power tools with built-in stands (select products in Category 14). All other products are considered “regular.”
- “Product Collected” is the amount of all regular Program Products collected at Collection Facilities in British Columbia.



**Exhibit B**

CESA has not reported the recovery rate for the year in accordance with 8(2)(e) of the Recycling Regulations for the year ended December 31, 2023 as the approved stewardship plan does not outline the requirement to report recovery rates. If the stewardship program does not report a recovery rate in the approved plan, assurance for producers' product sold data is not required as outlined in the Assurance Requirements.

CESA has not reported its performance for the year in relation to approved targets in their approved stewardship plans under 8(2)(b), (d) and (e) in accordance with 8(2)(g) of the Recycling Regulation for the year ended December 31, 2023 as CESA is not required to report this to the Director as there are no targets set in the approved stewardship plan for these sections applicable to the reporting year.