

2014

**We've
collected over
500 million litres
of oil to date.**

2003



BC Used Oil
Management Association

2014 ANNUAL REPORT



Bottom row, Lonnie Cole, Natalie Zigarlick, Brian Ahearn, Cheryl Shuman. Top row, David Lawes, Dave Schick

LETTER FROM THE BCUOMA CHAIR

On behalf of the British Columbia Used Oil Management Association (BCUOMA), I am pleased to present the 2014 Annual Report. In 2014, BCUOMA, once again, demonstrated strong program results and maintained prudent fiscal management.

This report will be my last as Chair of the BCUOMA Board. In my ten years as Board Chair there has been tremendous growth in industry led product stewardship programs. The used oil recycling program provides a stewardship template that represents a thoughtful and practical approach to managing the product life cycles. The program's strength lies in allowing targets set by regulators to be met flexibly, leveraging the expertise of stakeholders, to find the efficient ways to meet those goals.

I am optimistic about the future of BCUOMA and product stewardship programs in general. My participation on the BCUOMA board has been personally rewarding. It has been encouraging to see a wide variety of stakeholders, often from different provinces, all with distinct interests, work collaboratively to meet the common goal of improving environmental outcomes.

The BCUOMA Board is qualified and experienced. They will provide strong program governance in the years ahead. I would like to thank the collectors, processors and all program stakeholders for their commitment to recycling, their support and for their commitment to protecting the environment.

Dave Schick

Board Chair
BCUOMA

ANNUAL REPORT

The British Columbia Used Oil Management Association (BCUOMA) is a not-for-profit Society formed under the British Columbia Society Act in 2003. BCUOMA's role is to ensure the responsible management of oil, filters, antifreeze and containers sold, distributed or imported for commercial use by its members. BCUOMA has a multi-sector Board of Directors that includes representatives from industry, local government and the public.

BCUOMA provides incentives to collectors and recyclers to ensure that oil, filters, antifreeze and containers throughout BC are collected and managed. The collectors pick up the used oil and antifreeze materials from generators across BC and deliver the materials to the BCUOMA registered processors, where they are processed to the point that they can be reused or sold as raw materials for manufacturing.

COLLECTION PERFORMANCE

The performance of the BCUOMA stewardship program has shown continuous improvement over the 11 years of operation. The return rates for oil and filters have been high for a number of years and recent Regional District waste composition studies show that none of the BCUOMA managed products are ending up in landfills. BCUOMA has submitted an updated Product Stewardship Plan to the Ministry of Environment for approval with new proposed product collection and management targets for 2015-2020. The Ministry of Environment is currently reviewing the Plan.

In 2014, BCUOMA changed its data collection process in response to new requirements from the Ministry of Environment regarding the independent verification of non-financial data. The new requirements are intended to improve reporting accuracy and assurance for all product stewardship programs in BC. In 2015, BCUOMA will continue to make data collection methodology adjustments in response to Ministry of Environment guidance and feedback.

PRODUCT COLLECTED							
	Key Performance Indicator	2010	2011	2012	2013	2014	2015 Target
Used Oil (millions of litres)	Product Recovered	47.10	47.90	49.40	49.95	48.05	49.02
Used Antifreeze* (millions of litres)	Product Recovered		.99	2.33	2.63	2.58	2.71
Oil Filters (million KG's)	Recovery Rate	85.6%	86.2%	85.2%	82.8%	85.4%	86.4%
Oil & Antifreeze Containers (million KG's)	Product Recovered	1.530	1.680	1.637	1.626	1.517	1.548

*Antifreeze Return Incentive program began July 2011.

Only a portion of every litre of oil and antifreeze sold is available for recovery because approximately 30.1% of the oil and 55% of the antifreeze is consumed during use. A recent study, conducted by BCUOMA in 2011 of unaccounted used oil showed that of the oil not collected each year about 10.1 million litres of that oil is used by businesses as a fuel or for other industrial uses.

2014 COLLECTIONS BY REGIONAL DISTRICT

REGIONAL DISTRICT	OIL		FILTERS		CONTAINERS		ANTIFREEZE	
	LITRES	LTR PER CAPITA	UNITS	UNITS PER CAPITA	KG	KG PER CAPITA	LITRES	LTR PER CAPITA
Alberni - Clayoquot	398,170	12.96	50,045	1.63	19,616	0.64	23,109	0.752
Bulkle - Nechako	592,509	14.97	85,694	2.16	24,441	0.62	22,692	0.573
Capital	2,696,303	7.27	341,682	0.92	94,185	0.25	259,090	0.699
Cariboo	964,673	15.39	110,426	1.76	35,519	0.57	42,055	0.671
Central Coast	45,409	14.15	4,488	1.40	1,217	0.38	2,330	0.726
Central Kootenay	1,201,236	20.52	105,115	1.80	27,894	0.48	11,996	0.205
Central Okanagan	2,159,954	11.70	255,885	1.39	82,282	0.45	102,972	0.558
Columbia-Shuswap	760,652	15.01	78,037	1.54	23,176	0.46	21,565	0.425
Comox Valley	828,375	12.96	104,115	1.63	40,810	0.64	48,078	0.752
Cowichan Valley	593,938	7.27	75,265	0.92	20,747	0.25	57,072	0.699
East Kootenay	1,166,149	20.52	102,044	1.80	27,080	0.48	11,645	0.205
Fraser Valley	2,263,386	7.87	281,159	0.98	70,048	0.24	140,213	0.487
Fraser - Fort George	1,993,713	21.13	219,041	2.33	67,439	0.71	79,194	0.839
Kitimat - Stikine	709,384	18.79	87,172	2.31	24,001	0.64	25,345	0.671
Kootenay - Boundary	626,297	20.52	54,805	1.80	14,543	0.48	6,254	0.205
Metro Vancouver	19,289,405	7.87	2,396,143	0.98	596,979	0.24	1,194,947	0.487
Mount Waddington	149,690	12.96	18,814	1.63	7,374	0.64	8,688	0.752
Nanaimo	1,290,608	8.65	163,063	1.09	51,794	0.35	106,198	0.712
North Okanagan	952,886	11.70	112,887	1.39	36,300	0.45	45,427	0.558
Northern Rockies	1,245,669	205.01	49,342	8.12	13,210	2.17	38,981	6.416
Okanagan Similkameen	945,222	11.70	111,979	1.39	36,008	0.45	45,062	0.558
Peace River	3,628,121	57.09	342,814	5.40	59,224	0.93	111,867	1.760
Powell River	290,076	14.15	28,670	1.40	7,775	0.38	14,887	0.726
Skeena - Queen Charlotte	221,382	11.93	37,405	2.02	17,115	0.92	8,085	0.517
Squamish - Lillooet	472,067	11.70	55,925	1.39	17,983	0.45	22,505	0.558
Stikine	128,339	205.01	5,084	8.12	1,361	2.17	4,016	6.416
Strathcona	566,360	12.96	71,183	1.63	27,902	0.64	32,871	0.752
Sunshine Coast	339,529	11.70	40,223	1.39	12,934	0.45	16,186	0.558
Thompson - Nicola	1,534,779	11.70	181,822	1.39	58,466	0.45	73,168	0.558
Total	48,054,279		5,570,326		1,517,425		2,576,497	

COLLECTION FACILITIES

Collection occurs through over 4000 generators in BC. Many of these generators change oil, filters and antifreeze commercially and then call the collectors in the BCUOMA program for pick-up. For citizens that choose to change their own oil and antifreeze, BCUOMA has developed a network of Return Collection Facilities that accept public returns. Collection facility locations can be found on the BCUOMA website at www.bcusedoil.com and the Appendix of this report. In 2014, 505 of these facilities collected materials from the public, an increase from the 497 facilities that provided this service in 2013. Nine new facilities were opened and one was removed from the program during 2014.

In some areas of BC, particularly areas outside the major cities, local governments have found that multi-material collection facilities are the best way to serve the community. In 2014, BCUOMA provided infrastructure financial support for a local government managed multi-material facility in the Thompson Nicola Regional District and has agreed to provide similar support to the Central Coast Regional District in 2015.

PRODUCT MANAGEMENT

Collected products are managed in accordance with the Pollution Prevention Hierarchy as outlined in the BC Recycling Regulation. The 2014 calendar year is the first year that BCUOMA is reporting on how collected products are managed in accordance with the Hierarchy. BCUOMA has made changes to its data collection process in 2014 and will continue to make adjustments in 2015 to improve the accuracy and completeness of product management reporting. Oil and Antifreeze collected and managed through the BCUOMA program are re-refined and reused. Filters, containers and oil that can't be re-refined are processed and recycled into new products.

END FATE FOR PRODUCTS COLLECTED			
	Reuse	Recycling	Energy Recovery
Oil	64%	36%	–
Antifreeze	100%	–	–
Filters	–	100%	–
Containers	–	100%	–

CONSUMER AWARENESS

In 2014, BC Recycles completed a Consumer Awareness Benchmark Study for all Stewardship Programs in BC. The study indicates that 70% of consumers are aware there is a recycling program in BC for BCUOMA managed products. The study also states that 86% of British Columbians believe that the products collected in the BCUOMA program are being managed in a safe and environmentally responsible manner.

AMBASSADOR PROGRAM

In 2014, the BCUOMA led Ambassador Program was expanded to include six product stewardship programs and re-branded under the BC Recycles name. The program included two ambassador teams that travelled the Province to provide information to the public on where to recycle, and support for businesses on how to participate in the programs. In 2014, the teams visited 1,710 facilities, attended 24 community events and met with 17 different Regional Districts.

NEW MINISTRY OF ENVIRONMENT REQUIREMENTS FOR RESULTS ASSURANCE

The BC Ministry of Environment is now requiring that all stewardship programs engage a third-party, qualified professional to annually undertake assurance level auditing on the number of return collection facilities (RCFs), amount of product sold and collected, and how the collected product was managed in accordance with the Pollution Prevention Hierarchy. The intention of this change is to provide a greater level of assurance to BCUOMA members, stakeholders and the Ministry that results reported in the Annual Report are accurate and complete.

In 2014, BCUOMA made changes to its data collection process with an aim to meet the new requirements. Verification of how the collected product was managed continues to be a work in progress for BCUOMA, other BC Stewardship Agencies and the BC Ministry of Environment. In 2015, BCUOMA will continue to make adjustments to its program based on feedback received from the Ministry of Environment staff and our independent auditors.

YEARS AHEAD - CONTINUOUS IMPROVEMENT

BCUOMA is a stable and longstanding program in BC and intends to continue to make incremental improvements while maintaining its stability.

BCUOMA will continue to work with other used oil associations across Canada to harmonize its processes where it makes sense to do so.

BCUOMA will also continue to monitor the marketplace trends for new and recycled oil and make program adjustments as necessary.

		Products Sold (Millions)	YOY	Recoverable %	Recoverable Portion (Millions)	Product Recovered (Millions)	YOY	Recovered %
Oil (L)	2014	93.04	-2.88%	69.90%	65.03	48.05	-3.89%	73.89%
	2013	95.80	8.00%	69.90%	66.96	50.00	1.21%	74.67%
	2012	88.70	-5.13%	69.90%	62.00	49.40	2.92%	79.68%
	2011	93.50	9.87%	69.90%	65.36	48.00	1.05%	73.44%
	2010	85.10		69.90%	59.48	47.50		79.85%
Antifreeze (L)	2014	14.84	10.30%	47.60%	7.06	2.58	-2.03%	36.49%
	2013	13.45	40.69%	47.60%	6.40	2.63	12.88%	41.08%
	2012	9.56		45.00%	4.30	2.33		54.16%
	2011 (1/2yr)	5.07		45.00%	2.28	0.99		43.39%
Filters (units)	2014	6.46	1.78%	100.00%	6.46	5.57	5.90%	86.19%
	2013	6.35	4.79%	100.00%	6.35	5.26	1.94%	82.83%
	2012	6.06	-2.73%	100.00%	6.06	5.16	-4.27%	85.15%
	2011	6.23	2.13%	100.00%	6.23	5.39	3.26%	86.52%
	2010	6.10		100.00%	6.10	5.22		85.57%
Containers (kg)	2014	2.16	-0.62%	100.00%	2.16	1.52	-6.68%	70.14%
	2013	2.18	5.37%	100.00%	2.18	1.63	-0.67%	74.69%
	2012	2.07	7.38%	100.00%	2.07	1.64	-2.33%	79.24%
	2011	1.92	10.83%	100.00%	1.92	1.68	9.33%	87.11%
	2010	1.74		100.00%	1.74	1.53		88.31%

APPENDIX

APPENDIX

RETURN COLLECTION FACILITIES

100 MILE HOUSE

Petro Canada Bulk Sales

150 MILE HOUSE

150 M+S Tire & Service Centre

70 MILE HOUSE

0 Mile House Transfer Station

ABBOTSFORD

Abbotsford Chrysler Jeep
Canadian Tire 434
Chevron Canada Cardlock Facility
Great Canadian Oil Change
Great Canadian Oil Change
Mr. Lube #297 South Fraser Way
Petro Canada Cardlock
Prairie Coast Equipment
Ralph's Empire

AGASSIZ

Modern Tire & Towing Inc.
Ok Tire Store

ALDERGROVE

Jiffy Lube

ALERT BAY

Village Of Alert Bay Transfer Station
Alexis Creek
Doug's Repairs

ARMSTRONG

Arjun Services Ltd.

BARRIERE

Louis Creek Eco Depot

BEAVERDELL

Beaverdell Transfer Station

BELLA BELLA

Heitsuk Environmental Eco-Depot

BELLA COOLA

Belco Service (1978) Ltd.

BLUE RIVER

Blue River Transfer Station

BOWSER

Bowser Automotive Care

BRENTWOOD BAY

Midas Auto Service

BRIDESVILLE

Norbert Recycling

BURNABY

Botticelli Motors Ltd.
Boundary Brake & Tune Ltd.
Canadian Tire 603
Carter Buick Gm Cadillac
Carter Dodge Chrysler
D R Auto Repair Ltd
Elcam Auto Recyclers Ltd.
M & R Environmental
Marc's Import Auto Repair
Midas Auto Service (Hastings)
Midas Auto Service (Kingsway)
Midas Auto Service (Willingdon)
Mr. Lube #141 (Eighty-Five)
Mr. Lube #201 (Ninety-Five)
Still Creek Recycling Depot

BURNS LAKE

Polar Park Automotive Industrial

CACHE CREEK

Roadhouse Towing And Mechanical

CAMPBELL RIVER

Waste Management Centre
Canadian Tire 437
Coastal Mountain Fuels
Fountain Tire
Great Canadian Oil Change
Ironwood Auto Technicians
Jiffy Lube
Steve Marshall Motors (1996) Ltd.

CASTLEGAR

Canadian Tire 492
Ernie's Towing Inc.
Glacier Honda
Kalawsky Chevrolet Buick Gmc Ltd.
Kalawsky Hyundai
Ok Tire & Auto Service (Castlegar)

CHASE

Mclean Motors Ltd.

CHEMAINUS

Mural Town Auto

CHETWYND

Chetwynd Recycling Depot
Great Canadian Oil Change

CHILLIWACK

Canadian Tire 433
Chilliwack Ford Sales (1981) Ltd.
Coast Mountain Fuels
Fraser Valley Tireland
Great Canadian Oil Change
Greendale Motors
Jiffy Lube Chilliwack
Mertin Pontiac Buick
Midas Auto Service
Mr. Lube #135 (Van Dongen Ent.)
O'connor Chrysler
Ok Tire Store (Chilliwack) Ltd.

CHRISTINA LAKE

Christina Lake Mechanical Ltd.
D & D Rv Center & Mini Storage

CLEARWATER

Clearwater Eco Depot
Fleetwest Enterprises Ltd.

CLINTON

Clinton Transfer Station

COBBLE HILL

Chapman Motors Ltd.

COOMBS

Highway 4 Auto Salvage

COQUITLAM

Access Auto Centre
Canadian Tire 608
Cm Klassen & Holdings
Eagle Ridge Chevrolet
Great Canadian Oil Change
Logan's Auto Service
Mr. Lube #159 (Seventy-Five)
Sapperton Motors Auto Service Ltd.

COURTENAY

Brian Mclean Chevrolet
Canadian Tire 350
Courtenay Car Centre Ltd.
Courtenay Kia
Finneron Hyundai
Glenn's Small Car Parts & Repairs Ltd.
Courtenay Cont.
Midas Auto Service
Rice Toyota Courtenay
Seeco Automotive Enterprises
Alpine Toyota

CRANBROOK

Canadian Tire 395
Castle Fuels (2008) Inc Kootenays
Denham Ford Ltd.
Great Canadian Oil Change

CRESCENT VALLEY

BJ Organic Mechanix

CRESTON

Comfort Welding

CROFTON

Crofton Auto Service

CUMBERLAND

Comox Valley Waste Mgmt Cntr

DAWSON CREEK

Gear-O-Rama Supply Ltd.
Great Canadian Oil Change
Peace Country Automotive Ltd.
Peace Country Petroleum Sales Ltd.
Walmart #5776 (Tire, Lube Express)

DELTA

Mc Auto & Transmissions
Short Stop Auto Services
South Delta Motors Ltd.
Vancouver Landfill

DUNCAN

Bings Creek Solid Waste Mgmt Cntr
Canadian Tire 466
Great Canadian Oil Change
Island Hose & Hydraulic (1994) Ltd.
Island Tractor & Supply
Metro Toyota Duncan
Midas Auto Service
Peter Baljet Gm
Prairie Coast Equipment
Schnitzer Steel Pacific

ELKFORD

District Of Elkford

ENDERBY

Rod's Repair Shop
Willamson Automotive

FERNIE

Canadian Tire 635
Day Auto Electric

FERNIE

Woz Mechanical Ltd.

FORT NELSON

Peace Country Petroleum Sales Ltd.
Wide Sky Disposal

APPENDIX (CONT'D)

RETURN COLLECTION FACILITIES

FORT ST. JAMES

Riverside Repairs
Stuart Lake Automotive Specialists Ltd.

FORT ST. JOHN

Canadian Tire 363
Fort City Chrysler
Fort St. John Co-Op Bulk Centre
Great Canadian Oil Change
Jiffy Lube
Peace Country Petroleum Sales Ltd.
Rapid Lube & Wash
Smith Fuel Services Ltd. (Husky Bulk Sales)

FERNIE

Woz Mechanical Ltd.

FORT NELSON

Peace Country Petroleum Sales Ltd.
Wide Sky Disposal

FORT ST. JAMES

Riverside Repairs
Stuart Lake Automotive Specialists Ltd.

FORT ST. JOHN

Canadian Tire 363
Fort City Chrysler
Fort St. John Co-Op Bulk Centre
Great Canadian Oil Change
Jiffy Lube
Peace Country Petroleum Sales Ltd.
Rapid Lube & Wash
Smith Fuel Services Ltd. (Husky Bulk Sales)

FRASER LAKE

Fraser Lake Automotive & Recycling

GABRIOLA

Gabriola Island Recycling Organization

GIBSONS

Bob's Automotive Repairs Ltd.
Norris Oil Sales Ltd.

GOLD BRIDGE

Gold Bridge Transfer Station

GOLD RIVER

Coastal Mountain Fuels
Gold River Auto Services

GOLDEN

Castle Fuels (2008) Inc.
Columbia Diesel Ltd.

GRAND FORKS

J.d. Towing Inc.
Pinegrove Auto & Small Engine Repair
Tomkat Automotive

GREENWOOD

Greenwood Auto Centre Ltd.
Greenwood Saw Two Truck Repairs

HAGENSBORG

Ok Tire Store (Bella Coola)

HOPE

Heffley Creek Eco Depot Heffley Creek
Gardner Chevrolet Oldsmobile Pontiac Buick

HOUSTON

Sullivan Motor Products Houston
Vanderhoof & District Co-Op Assoc.

INVERMERE

Castle Fuels (2008) Inc.
Lake Auto Service
Walker's Repair Centre Ltd.

KAMLOOPS

A-1 Auto Repairs
Brock Auto Centre
Canadian Tire 355 (Kamloops)
Canadian Tire 356 (Kamloops)
Castle Fuels (2008) Inc.
Dearborn Motors Ltd.
Desert Cardlock Fuel Services Ltd.
Hanson's Auto Repair
Jay's Service Kamloops
Kamloops Auto Service
Kamloops Ford Lincoln Ltd.
Mr. Lube #147 (Kamloops Summit Lubricants)
Mr. Lube #8 (Kamloops Briar Ave Kendall Lube)
River City Nissan
Thompson Nicola Regional District
Westsyde Service

KASLO

Hartech Automotive
Kaslo Automotive
Kaslo Truck & Saw Shop

KELOWNA

Auto Place
Canadian Tire 353
Great Canadian Oil Change
Mr. Lube #167
Ok Tire & Auto Service
Pennzoil 10 Minute Oil Change

KEREMEOS

Dan's Automotive
K Mountain Auto Repair

KIMBERLEY

Equicare Mechanical Services

LADYSMITH

Peerless Road Recycling Drop-Off Depot

LAKE COWICHAN

Meade Creek Recycling Drop-Off Depot

LANGFORD

Royal Victoria Yacht Club

LANGLEY

A-1 Langley Import Repair Specialist Ltd.
Aaa Auto Electric
Canadian Tire 426
Fort Horseless Carriage Service Ltd.
Great Canadian Oil Change
Grip Tire
Jiffy Lube #1086
Jiffy Lube #1091
Langley Toyota Town
Mr. Lube #199
Precision Auto Service Ltd.

LILLOOET

Bridge River Supply Ltd DbA Revitup
Lillooet Landfill

LOGAN LAKE

Logan Lake Transfer Station
Wolverine Auto Parts & Service

LYTTON

Lytton Transfer Station

MACKENZIE

Load 'Em Up Contracting Mackenzie
Mackenzie Regional Landfill

MADEIRA PARK

Mountain View Service (Petro-Canada)
Pender Harbour Diesel Co.

MAPLE RIDGE

Canadian Tire 481
Jiffy Lube
Mr. Lube #210 (Maple Ridge Majik Investments)
Ridge Meadows Recycling Society
Sapperton Motors Auto Service (Mr) Ltd.
Start Automotive

MASSET

T.L.c Automotive Services Ltd.

MCBRIDE

Jnr Auto Services
Mcbride Regional Transfer Station

MERRITT

Canadian Tire 696 (Merritt)
Fountain Tire Merritt Ltd.
Lower Nicola Landfill

MILL BAY

Hi-Point Autocare Ltd.

MISSION

Canadian Tire 479
Pioneer Chrysler Jeep

NANAIMO

Canadian Tire 362
Gold Automotive
Great Canadian Oil Change
Grove Service Ltd.
Harris Kia
Harris Mazda
Midas Auto Service (Nanaimo Hammond)
Midas Auto Service (Nanaimo Island Hwy)
Mr. Lube #93
Nanaimo Recycling Exchange
Promax Automotive
Top-Lite Car Service Ltd.

NELSON

Kootenay Motors
Nelson Chrysler

NEW WESTMINSTER

Nelson Ford Nelson
Morgan's Automotive Ltd.
Ok Tire Store

NORTH VANCOUVER

Canadian Tire 601
Central Motor Service
Crown Tech Automotive Inc.
Destination Chrysler Dodge Jeep
Midas Auto Service
Mr. Lube #205
Pacific Honda
Short Stop Brake & Muffler

OKANAGAN FALLS

G & R Auto

OLIVER

Big John's Auto Repair
Canadian Tire 698
Curt's Automotive & Cycle
Oliver Brake & Muffler Ltd.
Oliver Sanitary Landfill

APPENDIX (CONT'D)

RETURN COLLECTION FACILITIES

OSOYOOS

Ok Truck Centre
Osoyoos District Landfill

PARKSVILLE

Dean Bros.
Kerry's Car & Truck Centre Ltd.
Sidney Tire Ltd.
Surfside Automotive

PEACHLAND

Lakeside Autocare

PEMBERTON

A C Petroleum Sales
Pemberton Transfer Station

PENTICTON

Campbell Mountain Landfill
Canadian Tire 351
Great Canadian Oil Change
Jiffy Lube
Larsen Bros. Tire Centre Ltd.
Murray Gm Penticton

PORT ALBERNI

Ace Automotive
Alberni Chrysler Ltd.
Alberni District Co-Op Association
Alberni Valley Landfill
Canadian Tire 488
Hetherington Industries Ltd.
Pacific Chevrolet
Redford Service Centre
Sherwood's Auto Parts

PORT ALICE

Village Of Port Alice Recycling Facility

PORT CLEMENTS

Islands Regional Landfill

PORT COQUITLAM

Canadian Tire 609
Gordies Automotive Ltd.
Prairie Service
Southside Automotive

PORT HARDY

Dave Landon Motors Ltd.
E.j. Klassen Gm Motorcade
Napa Auto Parts
Ok Tire & Auto Service

PORT MCNEILL

7-Mile Recycling Center
Furney Distributing Limited - Shell Bulk Oil
Hilts Automotive
V-Echo Restorations

PORT MOODY

Mobil 1 Lube Express
Vap Brake & Clutch

POWELL RIVER

Canadian Tire 480

PRINCE GEORGE

A-Star Automotive Recycling Ltd.
Canadian Tire 360
Enviro West Inc.
Foothills Boulevard Regional Landfil
Great Canadian Oil Change
Great Canadian Oil Change
L.e.j. International Trucks Ltd.
Load Em Up Contracting Ltd. 1020
Load Em Up Contracting Ltd. 1078
Load 'Em Up Contracting
Mr. Quick Lube & Oil (George St)
Mr. Quick Lube & Oil (Hart Hwy)
Northern Toyota
Ok Tire Store
Prince George Auto Wrecking Ltd.
Prince George Truck & Equipment
Quinn Street Transfer & Recycle Station
Vanderhoof Co-Op Association
Vanway Transfer & Recycle Station
Wood Wheaton Chevrolet Oldsmobile

PRINCE RUPERT

Entire Automotive Services Ltd.
Frank's Auto Repair
Kal Tire
Mccarthy Motors Ltd
Northwest Fuels Ltd. Prince Rupert (Petro Canada)
Rainbow Chrysler Dodge Jeep Ltd.

PRINCETON

Princeton Landfill
Pritchard
South Thompson Eco Depot

QUALICUM BEACH

Arrowsmith Automotive & Towing
Canadian Tire 487
Load 'Em Up Contracting
Motherlode Quicklube
Vanderhoof & Districts Co-Op

RADIUM HOT SPRINGS

Radium Hot Springs Esso

RICHMOND

Audi Of Richmond
Blundell Esso Service
Canadian Tire 606
Canadian Tire 610 (Richmond - South)
Cowell Motors Ltd. - Volkswagen
Jaguar Land Rover Of Richmond
Jiffy Lube
Metron Auto Service Ltd.
Mr. Lube #264
Ralph's Pick-N-Pull #23
Ralph's Pick-N-Pull #24
Seafair Certigard O/A Petro-Canada
Sky Auto Services

ROYSTON

Comox Valley Auto Recyclers

SAANICHTON

Brentwood Auto & Metal Recyclers

SALMO

Scrap King Autowrecking & Towing Ltd.

SALMON ARM

Canadian Tire 482
Jacobson Ford Sales Ltd.
Petro Canada - Salmon Arm
Salmon Arm Chevrolet Buick Gmc Ltd.

SALT SPRING ISLAND

Beddis Road Garage
Salt Spring Auto Parts

SAVONA

Dawn's Service Ltd.

SECHLT

Canadian Tire 636
Ralph Stephanson Agency Ltd.
Sechelt Shell

SICAMOUS

Precision Marine Mobile Service
Sicamous Auto Repair

SIDNEY

Clair Downey Service
Dave's Automotive
Flint Automotive Centres Ltd.
Gurton's Garage Ltd.
Quality Brake & Muffler 2005 Ltd.
Sidney Tire Ltd Sidney

SLOCAN PARK

Slocan Park Repair

SMITHERS

Canadian Tire 631
Glacier Toyota
Northwest Fuels Ltd. Smithers (Petro Canada)

SOOKE

Evergreen Auto Repair Ltd.
Yateman Automotive Repair

SORRENTO

Sorrento Parts & Service Ltd.

SPARWOOD

Mountain Mechanical Services Ltd.

SQUAMISH

Canadian Tire 483
Diamond Head Motors Ltd.
Fred's Automotive
Newport Auto Inc.

STEWART

Petro Canada - Stewart

SUMMERLAND

District Of Summerland - Landfill

APPENDIX (CONT'D)

RETURN COLLECTION FACILITIES

SURREY

Barnes Wheaton Chevrolet Buick Gmc Ltd.
Binaka Auto Repair
Caliber Automotive Inc.
Canadian Tire 443
Canadian Tire 489 (Surrey- Whalley)
Canadian Tire 622
Canadian Tire 678
Dams Ford Lincoln Sales Ltd.
Ed Schram Motors Ltd.
Freeway Mazda
Gold Key Volkswagen
Haley's White Rock Dodge
Hallmark Ford Sales Ltd.
Jiffy Lube #84 Newton
Jiffy Lube #85 Guildford
Midas Auto Service
Mr. Lube #140
Mr. Lube #251 (Surrey Fraser Hwy)
Mr. Lube #289 (Surrey King George Blvd)
Newton Auto Care
North Bluff Shell
Pan Pacific Nissan Ltd.
Peace Arch Motors Ltd.
Ralph's Pick-N-Pull #25
Ralph's Pick-N-Pull #26
Vap Brake & Clutch
Visscher's Auto Repair

TAHSIS

Tahsis Public Works Yard

TAYLOR

Ss Automotive

TERRACE

Canadian Tire 486
Co-Op Office And Lube Sales
Northwest Fuels Ltd.terrace (Petro Canada)
Ok Tire & Auto Service
Terrace Motors Ltd
Terrace Totem Ford Sales Ltd.

TOFINO

Method Marine Supply
Tofino Harbour Authority

TRAIL

Canadian Tire 665
Mota Automotive Ltd.
Ok Tire
Warfield Fas Gas

TUMBLER RIDGE

District Of Tumbler Ridge

VALEMOUNT

K.p. Abernathy Ltd.
Valemount Regional Transfer Station

VANCOUVER

Abc Main Auto Centre
Arbutus Service Centre Ltd.
Bmc Motor Works
Vancouver cont.
Bmc Motor Works
Boundary Brake & Tune Ltd.
Canadian Tire 389
Canadian Tire 604
Canadian Tire 605
Carter Honda
Dueck Chevrolet Oldsmobile Cadillac Ltd.
Fred's Automotive Ltd.
Grandview Tire & Auto Centre Ltd.
Kingsway Jiffy Lube
Mr. Lube #202 (Vancouver Main)
Mr. Lube #203 (Vancouver Arbutus)
Mr. Lube #209 (Vancouver East Hastings)
Mr. Lube #218 (Vancouver 71 Ave)
Sawridge Automotive Ltd.
The Garage
Vancouver West Motors 1992
Vap Brake & Clutch

VANDERHOOF

P & H Supplies Ltd.
Vanderhoof & Districts Co-Op

VERNON

Vanderhoof & Districts Co-Op Association
Bannister Chevrolet Buick Gmc Vernon Inc.
Canadian Tire 361
Great Canadian Oil Change (Vernon 27Th St)
Great Canadian Oil Change (Vernon Anderson Way)
Vernon Chrysler Dodge Ltd.

VICTORIA

Advance Auto Centre Ltd.
Alpha Tech Auto Service Ltd.
Auto Services
Canadian Tire 365
Canadian Tire 366
Canadian Tire 367
Canadian Tire 368
Canadian Tire 369
Cunningham's Enterprise Ltd.
Derick's Automotive Services
Dg Auto Care
Ez Lube Auto Ltd. Victoria (Jacklin)
Fairfield Petro
Gartside Marine Engines Ltd.
Glanford Auto Service
Great Canadian Oil Change
Hartland Recycling Depot
Island Highway Automotive
Jade Auto Service Ltd.
Jenner Chevrolet Buick Gmc Ltd.
Jiffy Lube Victoria (Bay)
Midas Auto Service (Colwood)
Midas Auto Service (Victoria - Govt. St)
Mr. Lube #6 Victoria Lubricants Douglas St
Race Rocks Automotive
Roberge's Road Ready Services Ltd.
Searle's Auto Repairs Co. Ltd.
Wilson & Proctor Ltd.

WEST KELOWNA

Big O Tires
Canadian Tire 612
Great Canadian Oil Change
Jiffy Lube (Westbank)
Mr. Lube #236

WEST VANCOUVER

Dundarave Automotive

WESTWOLD

Westwold Transfer Station

WHISTLER

Barney's Automotive
Local Automotive Co. Ltd.
S M D Automotive Ltd.
White Rock
Midas Auto Service
Canadian Tire 438
Chap's Auto Body (Brent Graham Ltd.)
Chuck's Auto Supply
Gary Young Agencies
Lake City Ford Sales Ltd.
Likely Refuse Site
Petro Canada Bulk Plant

WINFIELD

Great Canadian Oil Change
Taylor's Auto Repairs

FINANCIAL STATEMENTS

DECEMBER 31, 2014

INDEPENDENT AUDITOR'S REPORT

April 24, 2015

To the Members of British Columbia Used Oil Management Association

We have audited the accompanying financial statements of British Columbia Used Oil Management Association, which comprise the statement of financial position as at December 31, 2014 and the statements of operations, changes in net assets and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial

statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of British Columbia Used Oil Management Association as at December 31, 2014 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.

PricewaterhouseCoopers LLP
Chartered Accountants

STATEMENT OF FINANCIAL POSITION
AS OF DEC 31, 2014

	2014 \$	2013 \$
ASSETS		
Current Assets		
Cash	6,447,788	3,220,131
Short-term investments (note 4)	939,380	745,715
Accounts receivable	4,273,294	4,699,971
Prepaid expenses	7,429	19,188
	11,667,891	8,685,005
Property and equipment (note 3)	1,816	730
Long-term investments (note 4)	2,187,306	2,848,937
	13,857,013	11,534,672
LIABILITIES		
CURRENT LIABILITIES		
Return incentives and return collection facilities incentives payable	1,924,049	1,640,195
Accounts payable and accrued liabilities	505,093	249,461
	2,429,142	1,889,656
Net Assets		
Unrestricted	8,299,367	6,049,633
Invested in property and equipment - internally restricted	1,816	730
Internally restricted	3,126,688	3,594,653
	11,427,871	9,645,016
	13,857,013	11,534,672

Commitments (note 5)

The accompanying notes are an integral part of these financial statements.

Approved by the Board of Directors


Director


Director

STATEMENTS OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Unrestricted	Invested in property and equipment	Internally restricted	Total
	\$	\$	\$	\$
Balance – December 31, 2012	5,648,884	1,191	1,548,262	7,198,337
Excess of revenue over expenditures for the year	2,400,749	(461)	46,391	2,446,679
Transfer of investments	(2,000,000)	–	2,000,000	–
Balance – December 31, 2013	6,049,633	730	3,594,653	9,645,016
Excess of revenue over expenditures for the year	1,700,650	(769)	82,974	1,782,855
Investment in capital assets	(1,855)	1,855	–	–
Transfer of investments	550,940	–	(550,940)	–
Balance – December 31, 2014	8,299,368	1,816	3,126,687	11,427,871

The accompanying notes are an integral part of these financial statements.

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2014

	2014 \$	2013 \$
Revenue		
Environmental handling charges	14,424,028	14,656,955
Interest and other income	137,326	46,447
Investment income	82,974	56,830
Registration fees	2,000	4,000
	14,646,328	14,764,232
Expenditures		
Program costs		
Return incentives and return collection facilities incentives (note 6)	11,077,915	11,031,890
Communications and public relations	441,657	356,132
Legal fees (note 7)	303,783	131,921
Compliance reviews	54,430	70,758
Management and administration contracts (note 7)	68,833	53,677
Consulting	61,512	34,482
Depot infrastructure	52,858	32,190
	12,060,988	11,711,050
Administrative costs		
Management and administration contracts (note 7)	489,171	365,661
Office and general expenses	94,805	72,989
Board expenses (note 8)	87,612	21,573
Legal fees (note 7)	51,193	31,889
Rent	41,760	41,309
Financial audit fees	37,174	72,621
Amortization	770	461
	802,485	606,503
	12,863,473	12,317,553
Excess of revenue over expenditures	1,782,855	2,446,679

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2014

	2014	2013
Cash provided by (used in)	\$	\$
Operating activities		
Environmental handling charges	14,856,750	13,403,713
Investment and other income	139,326	50,447
	<u>14,996,076</u>	<u>13,454,160</u>
Program activities		
Return incentives and return collection facilities incentives	(10,794,061)	(10,299,691)
Other program activities	(737,831)	(1,292,039)
Administration	(785,611)	(521,240)
	<u>(12,317,503)</u>	<u>(12,112,970)</u>
Investing activities		
Proceeds on maturity of investments	550,940	-
Purchase of investments	(82,974)	(2,046,391)
Investment income	82,974	56,830
Acquisition of property and equipment	(1,856)	-
	<u>(2,046,390)</u>	<u>(31,414)</u>
Increase (decrease) in cash during the year	3,227,657	(648,371)
Cash – Beginning of year	3,220,131	3,868,502
Cash – End of year	<u>6,447,788</u>	<u>3,220,131</u>

The accompanying notes are an integral part of these financial statements.

1. Authority and Purpose

The British Columbia Used Oil Management Association (the Association) was incorporated under the Society Act of the Province of British Columbia on March 18, 2003 and commenced active operations effective July 1, 2003. It was formed to establish and administer a waste minimization and recycling program under the Post-Consumer Residual Stewardship Program Regulation, B.C. Reg. 111/97. In 2004, the Post-Consumer Residual Stewardship Program Regulation, B.C. Reg. 111/97 was repealed and replaced by the Recycling Regulation, B.C. Reg. 449/2004. As a not-for-profit organization, no provision for corporate income taxes has been provided in these financial statements, pursuant to Section 149(1)(l) of the Income Tax Act.

2. Summary of Significant Accounting Policies

These financial statements have been prepared by management in accordance with Canadian Accounting Standards for Not-For-Profit Organizations (ASNPO). The preparation of financial statements for a period necessarily includes the use of estimates and approximations, which have been made using careful judgment. Actual results could differ from those estimates. Significant estimates include the determination of the return incentives paid for ineligible containers (note 6) and environmental handling charge revenue. These financial statements have been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below.

a) Revenue recognition

These financial statements have been prepared using the deferral method, the key elements of which are:

i) Environmental handling charge (EHC) revenue

EHC is collected when the lubricating oil, oil filters, oil containers, antifreeze and antifreeze containers are first sold by a registrant. EHC revenue is recognized when there is reasonable assurance of collection and the related services have been performed.

ii) Investment income

Investment income is unrestricted and recognized as revenue in the year it is earned.

b) Return incentives and return collection facilities (RCFs) incentives

Return incentive expenditures (RI) and RCFs incentives are recognized in the year when the lubricating oil and antifreeze materials are collected by a registered collector and completed claim forms are received and accepted by the Association.

c) Property and equipment

Property and equipment are recorded at cost, less accumulated amortization. Amortization is provided on a straight-line basis at the following annual rates:

Furniture and fixtures	5 years
Computer equipment	3 years

d) Internally restricted funds

In addition to the operating fund, which is unrestricted, the Association maintains two reserve funds that may be used to fund operating or capital costs as follows:

i) Internally restricted

The purpose of this reserve is to ensure there are sufficient cash resources to meet operational needs.

ii) Invested in property and equipment

The purpose of this reserve is to separately account for capital assets.

e) Financial instruments

The Association's financial assets include cash, accounts receivable and investments. Cash and accounts receivable are initially recorded at fair value and subsequently accounted for at amortized cost using the effective interest rate method. Investments are held in a high interest savings account and guaranteed investment certificates with a fixed term and fixed interest rate. Interest income from investments is recorded in investment income and other in the statement of operations.

The Association's financial liabilities include RI and RCFs incentives payable and accounts payable and accrued liabilities. All financial liabilities are accounted for at amortized cost using the effective interest rate method. Financial liabilities are initially measured at fair value.

NOTES TO FINANCIAL STATEMENTS (CONT'D)
DECEMBER 31, 2014

The fair value of a financial instrument on initial recognition is normally the transaction price, which is the fair value of the consideration given or received. Subsequent to initial recognition, the fair values of financial instruments that are quoted in active markets are based on bid prices for financial assets. Transaction costs on financial instruments are expensed when incurred.

f) Measurement uncertainty

The preparation of financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts for operations during the reporting period. By their nature, these estimates are subject to future periods and could be significant. Accounts significantly affected by estimates in these financial statements are RI and RCFs incentives payable and EHC accruals where the fees paid by customers in the current year would not be submitted by the registrant until the next year.

g) Allocated expenses

Expenses relating to management and administration contracts and legal fees are allocated between program costs and administrative costs as noted below. The Association allocates these expenses by identifying the appropriate basis of allocation, and applies that basis consistently each year.

	2014%	2013%
Management and administration contracts		
Executive director contract		
Program costs	20	20
Administrative costs	80	80
Other contract staff		
Program costs	10	10
Administrative costs	90	90
Legal fees		
Program costs	20	20
Administrative costs	80	80
(Unless legal services relate exclusively to a function)		

NOTES TO FINANCIAL STATEMENTS (CONT'D)
 DECEMBER 31, 2014

3. Property and Equipment

			2014	2013
	Cost	Accumulated amortization	Net	Net
	\$	\$	\$	\$
Furniture and fixtures	6,337	6,337	-	-
Computer equipment	33,853	32,037	1,816	730
	<u>40,190</u>	<u>38,374</u>	<u>1,816</u>	<u>730</u>

4. Investments - Guaranteed Investment Certificates

The Association has \$211,906 (2013 – \$nil) in a high interest saving account and \$727,474 (2013 – \$745,712) invested in short-term guaranteed investment certificates maturing on December 11, 2015 with an interest rate of 2.15%.

The Association also has funds invested in guaranteed long-term investment certificates maturing as follows:

Maturity date	Interest Rate %	2014 \$	2013 \$
December 11, 2015	2.15	-	712,171
December 11, 2016	2.25	728,225	712,210
December 11, 2017	2.35	728,977	712,249
December 11, 2018	2.50	730,104	712,307
		<u>2,187,306</u>	<u>2,848,937</u>

NOTES TO FINANCIAL STATEMENTS (CONT'D)
DECEMBER 31, 2014

5. Commitments

Under the terms of financial services and use agreements, the Association is charged a fee for provision of financial administration services of various staff to March 2015. In addition, under the terms of a service agreement expiring December 2017, the Association is charged a monthly rate for provision of professional and technical services. The Association has a lease for office space until June 2015 for the current location. The estimated minimum annual payments required under these agreements are as follows:

	Contract services \$	Facilities \$	Total \$
2015	539,794	12,060	551,854
2016	415,608	-	415,608
	<hr/> 955,402	<hr/> 12,060	<hr/> 967,462

6. Ineligible Containers

The RI paid for used oil containers may include payments for ineligible containers from related products such as windshield washer fluid and fuel or oil additives. Containers for these products are currently excluded from the Association's program.

Since the containers are generally made of the same plastic as used oil containers, there is limited economic or environmental benefit in separating these containers from the used oil containers waste stream. There are also additional costs related to segregating these materials. On account of these factors, the Association has elected not to strictly enforce the removal of these containers in RI payments.

Based on studies performed by independent consultants in 2011, the Association has determined that the amount of ineligible containers for 2014 is approximately 12% by weight. This percentage is used to estimate the amount spent on ineligible plastics. The estimated amount is \$321,000 for the year ended December 31, 2014 (2013 – \$264,000).

NOTES TO FINANCIAL STATEMENTS (CONT'D)
DECEMBER 31, 2014

7. Allocated Expenses

For the years ended December 31, 2014 and 2013, total expenses allocated between program costs and administrative costs were as follows:

	2014 \$	2013 \$
Management and administrative contracts	558,004	419,338
Legal fees	354,976	163,810

8. Board Expenses

The Association hosted the Used Oil Management Association (UOMA) Strategic Planning Session in September of 2014. The used oil management associations from across Canada take turns hosting the session. The Association is not scheduled to host again until after 2019.

9. Financial Risk Management

a) Credit risk

The Association is subject to credit risk with respect to accounts receivable. However, the Association is not exposed to any significant concentration of credit risk due to its large registrant base. Management monitors these accounts regularly and does not believe that the Association is exposed to significant credit risk at the balance sheet date.

b) Liquidity risk

Liquidity risk is the risk an entity will encounter difficulty in meeting its obligations. The Association manages its liquidity to finance its expenses, working capital and overall capital expenditures. The Association primarily finances its liquidity through environmental handling charges, income from its investments and registration fees.

The Association expects to continue to meet future requirements through this source.

**INDEPENDENT
REASONABLE
ASSURANCE
REPORT**

ON SELECTED NON-FINANCIAL
INFORMATION

June 9, 2015

To the Directors of British Columbia Used Oil Management Association

We have been engaged by British Columbia Used Oil Management Association (the "Association" or "BCUOMA") to perform a reasonable assurance engagement in respect of the following information (the "Selected Information"); detailed in the Appendix A, and also included within BCUOMA's Annual Report for the year ended December 31, 2014:

- The location of collection facilities, and any changes in the number and location of collection facilities from the prior year; and
- The total amount of the producers' product sold for the year ended December 31, 2014.
- Our opinion does not constitute a legal determination on BCUOMA's compliance with the British Columbia Regulation 449/2004 Recycling Regulation ("Recycling Regulation").

Responsibilities

Preparation and fair presentation of the selected information in accordance with the evaluation criteria as listed in Appendix A is the responsibility of the Association's management. Management is also responsible for such internal control as management determines is necessary to enable the preparation of the Selected Information such that it is free from material misstatement. Furthermore management is responsible for preparation of suitable evaluation criteria in accordance with the *Third party assurance requirements for non-financial information in annual reports, version 3.0*, dated February 2015 ("Assurance Requirements") as specified by the Director under section 8(2)(h) of the Recycling Regulation of the Province of British Columbia.

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

Methodology & Assurance Procedures

We conducted our reasonable assurance engagement in accordance with the International Standard on Assurance Engagements 3000 (ISAE 3000), "Assurance Engagements other than Audits or Reviews of Historical Financial Information" published by the International Federation of Accountants. This standard requires that we comply with independence requirements and plan and perform the engagement to obtain reasonable assurance about whether the Selected Information is free of material misstatement.

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

The main elements of our work were:

- Obtaining an understanding of the management systems, processes, and controls used to generate, aggregate and report the data.
- Testing relevant controls, documents and records on a sample basis.
- Testing and re-calculating quantitative information related to the Selected Information on a sample basis; and
- Reviewing the consistency of the Selected Information with the related disclosures in the Annual Report of the Association.

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

Inherent Limitations

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

Conclusion

In our opinion, the Selected Information for the year ended December 31, 2014 presents fairly, in all material respects, based on the evaluation criteria listed in Appendix A:

- The location of collection facilities, and any changes in the number and location of collection facilities from the prior year; and
- The total amount of the producers' product sold for the year ended December 31, 2014.

Emphasis of Matter

Without qualifying our opinion, we draw your attention to Appendix B which describes why certain items required by the Assurance Requirements to be included in Appendix A have been excluded.

Other Matters

Our report has been prepared solely for the purposes of BCUOMA's compliance with the reporting requirements relating to Sections 8(2)(b), (d), (e) and (g) of the Recycling Regulation and is not intended to be and should not be used for any other purpose. Our duties in relation to this report are owed solely to BCUOMA, and accordingly, we do not accept any responsibility for loss occasioned to any other party acting or refraining from acting based on this report.

PricewaterhouseCoopers LLP

Chartered Accountants

1. Section 8(2)(b) the location of its collection facilities, and any changes in the number and location of collection facilities from the previous report as presented on page 4 of BCUOMA's 2014 Annual Report and including the contents of the Appendix - Return Collection Facilities.

Proposed Wording for the Number of Collection Facilities in 2014 Annual Report:

In 2014, 505 of these facilities collected materials from the public, an increase from the 497 facilities that provided this service in 2013. Nine new facilities were opened and one was removed from the program during 2014.

Definitions:

Collection Facility refers to locations that are owned by Program Participants ("Members"), registered collectors, local governments and not-for-profit organizations where:

- The collection facility operator(s) have a signed contract or registration form or verbal agreement with BCUOMA for the collection and redemption of Program Products.
- The location(s) collected materials at any point in time during the reporting year; and
- The location(s) is recorded by BCUOMA in a website database.

Collection Facilities include the following types of centres:

- Registered collection facilities ("RCF") collect used oil and antifreeze materials from the do-it-yourself customer at no charge. These facilities may make a semi-annual claim to BCUOMA for payment for collecting used oil and/or antifreeze materials.
- Facilities that have entered into verbal agreement with BCUOMA and collect used oil and antifreeze materials. These facilities do not submit a RCF registration form.

Evaluation Criteria:

- Reporting Period: January 1st to December 31st.
- The number of Collection Facilities and the location of each facility are documented in a data base maintained by BCUOMA. Collection Facilities are entered into the database as is the date of registration.
- The total number of Collection Facilities is obtained by adding the total number of registered collection facilities and facilities with verbal agreements listed in the website database as of December 31st of the reporting year.
- The changes in number and location of Collection Facilities are determined by adding the total number of Collection Facilities added in the reporting year less the total number of Collection Facilities closed during the reporting year. Locations that have moved during the reporting year (i.e., an operator that closed a location to move it to a new location) are captured in the total number of collection facilities added and closed throughout the year.
- The Ambassador Program verifies the existence of the collection facilities on a yearly basis. The results of the Ambassador Program are compared to the database of the collection facilities and the final list of facilities is posted on the website. A detailed description of the Ambassador Program is described in the 2015 Annual Report to Director, Environmental Quality Branch, MOE and the Annual Report.
- A summary reconciliation is completed at year-end identifying the Collection Facilities at the beginning of the year, changes during the year and the number of depots at the end of the year.

APPENDIX A TO THE ASSURANCE REPORT (CONT'D)

2. Section 8(2)(e) the total amount of the producers' product sold, as presented on page 5 of BCUOMA's 2014 Annual Report.

Definitions:

Product Sold is the amount by volume, of all program products distributed into BC by the Members to specific retail stores, third party retailers, corporate retailers, industrial operations, and distribution centres. Quantification of product distributed is based on values as reported by Members through Environmental Handling Charge (EHC) remittance forms.

Program Products are all products included in the program as listed in the current BCUOMA approved Stewardship Plan for used oil, antifreeze, oil filters and oil and antifreeze containers. A copy of the List of EHC Applicable Products and Containers is attached to the Incentive Program for Collectors and Processors manual and shows the products which are EHC applicable and those which are not EHC applicable.

Evaluation Criteria:

- Total products sold volumes are based on EHC remittance forms submitted by registrants on a monthly basis in unit sales.
- The reported sold volumes are subject to compliance reviews which are completed for all registrants on a three to four year rotational basis.
- The product sold is reconciled to the numbers published in the Annual Report.

APPENDIX B TO THE ASSURANCE REPORT

In 2012 the Association performed an assessment of its processes for monitoring products collected by the program. As a result, BCUOMA launched a new process starting January 1, 2014 as described on page 4 of the Annual Report. As the Association is still in the process of working with processors to develop verifiable processes to support the reliable measurement of products collected through the program and the related performance against targets, we have not been engaged for the year ended December 31, 2014 to issue an assurance report on:

- The product collected and, if applicable, the producer's recovery rate in accordance with Section 8(2)(e) of the Recycling Regulation.
- The performance for the year in relation to proposed targets under 8(2)(d) in accordance with 8(2)(g) of the Recycling Regulation as the Association is still in the process of working with processors to develop verifiable processes to support the reliable measurement of products collected through the program and the related performance against targets.

- The description of how the recovered product was managed in accordance with the pollution prevention hierarchy under Section 8(2)(d) of the Recycling Regulation.

BCUOMA has not reported the performance for the year in relation to approved targets under 8(2)(b) in accordance with 8(2)(g) of the Recycling Regulation for the year ended December 31, 2014 as the Stewardship Plan does not contain a target number of collection facilities.

