



guiding
our province
to a greener
future

2014-2015 annual report



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MESSAGE FROM THE CHAIR

On behalf of the Board of Directors of the Multi-Materials Stewardship Board (MMSB), I am pleased to present our Annual Report for the 2014-15 fiscal period in accordance with the Transparency and Accountability Act. This report outlines MMSB's achievements from April 1, 2014 to March 31, 2015, which is the first reporting period of MMSB's 2014-17 Strategic Plan.

Over the past year, MMSB has made important progress advancing sustainable waste management in Newfoundland and Labrador with a focus on achieving the 50 per cent waste diversion goal as established in the Provincial Solid Waste Management Strategy. By strengthening its waste diversion and public education programs, providing counsel to stakeholders and collaborating with provincial and municipal governments, MMSB continues to help inform and guide the necessary changes to ensure a clean and healthy environment.

The success of MMSB's programs and initiatives in 2014-15 has been accomplished through the collective efforts and shared commitments of valued partners including, the Green Depot network, regional waste management authorities, schools, municipalities, service providers and the general public. The multifaceted nature of waste management requires these strong partnerships to reduce the burden on our landfills. MMSB looks forward to continuing its work with all stakeholders to help reach our diversion goals and protect our environment for generations to come.

As we move into a new year, MMSB will improve existing programs and launch new waste diversion and public education initiatives that provide economically viable and environmentally sustainable waste management solutions.

As Chair of the Board, my signature below is indicative of the Board's overall accountability for the actual results reported within the 2014-15 Annual Report.

Sincerely,

A handwritten signature in black ink, appearing to read "Leigh Puddester". The signature is fluid and cursive, written over a light grey background.

Leigh Puddester,
Chair

OVERVIEW OF MMSB

Background

The Multi-Materials Stewardship Board (MMSB) is focused on promoting and supporting modern waste management practices in accordance with the waste management hierarchy as a means of protecting Newfoundland and Labrador's environment. A Crown agency of the Government of Newfoundland and Labrador, MMSB reports to the Minister of Environment and Conservation. MMSB was established in 1996 to develop, implement and manage waste diversion and recycling programs on a province-wide basis for specific waste streams designated by the government.

Governance

MMSB is governed by a Board of Directors, appointed by the Minister of Environment and Conservation (see Appendix A for a complete list of directors). The Board is responsible and accountable for the overall business affairs of the MMSB.

The day-to-day work of MMSB is carried out by management and staff employed by the Board under the direction of a Chief Executive Officer (CEO). MMSB also works in partnership with stakeholders such as regional waste management authorities, municipalities and third-party contracted service providers such as Green Depot operators. Its current corporate structure is made up of a head office located in Mount Pearl with 19 professional and administrative employees and a field office also in Mount Pearl with two employees. Of the 21 MMSB employees, eight are male and 13 are female.

Operations and Finance

MMSB is a self-financed Crown agency that does not receive any funding from the Government of Newfoundland and Labrador. Its revenues are derived from levies applied on various waste streams as authorized and prescribed under provincial legislation (presently beverage containers and tires) as well as from the sale of recyclable materials it collects under its various programs.

MMSB's operating revenue in 2014-15 was approximately \$28.5 million and operating expenditures were approximately \$27.1 million (see Appendix B for audited financial statements).

One of the uses of the operating surpluses generated by MMSB is for investment in the Newfoundland and Labrador Waste Management Trust Fund that supports the implementation of the Provincial Solid Waste Management Strategy. As of March 31, 2015, there was a total of \$1.1 million in the Trust Fund, to be used for projects in the future.

Mandate

The mandate of MMSB is derived from the *Environmental Protection Act* and accompanying *Waste Management Regulations* as well as from the Provincial Solid Waste Management Strategy of 2002 and its associated implementation plan of 2007. MMSB is mandated, through these legislative and policy instruments, to support and promote modern waste management practices in the province with a particular focus on waste reduction and recycling, as a means of helping to ensure a clean and healthy environment throughout the province.

The Provincial Solid Waste Management Strategy aims to reduce the amount of materials in provincial landfill sites by 50 per cent and to encourage residents of Newfoundland and Labrador to participate in waste diversion programs such as recycling and composting. Full implementation of the Strategy is on target for 2020. This goal is driving MMSB to work with households, businesses and schools across the province to help foster waste reduction and diversion practices.

The need for environmental action is rapidly increasing, and in response, MMSB's mandate has expanded over time to include:

- Administration of the Newfoundland and Labrador Waste Management Trust Fund (supporting the implementation of the Provincial Solid Waste Management Strategy).
- Development and implementation of province-wide public education initiatives to promote the adoption of more progressive waste management practices in Newfoundland and Labrador.

The delivery of this mandate is achieved in partnership with various departments and agencies of the Government of Newfoundland and Labrador, primarily through an Interdepartmental Waste Management Steering Committee comprising the Department of Environment and Conservation, the Department of Municipal and Intergovernmental Affairs and Service NL. Other key stakeholders include regional waste management authorities, Municipalities Newfoundland and Labrador, the Newfoundland and Labrador Environmental Industry Association (NEIA), Memorial University's Leslie Harris Centre of Regional Policy and Development and other environmental groups and organizations throughout Newfoundland and Labrador. MMSB is committed to enabling greater environmental change by working together with other stakeholders in mutually beneficial partnerships.

Vision

The vision of MMSB is a clean and healthy environment throughout Newfoundland and Labrador founded in part on a progressive waste management system that incorporates effective waste diversion practices and behaviours on the part of all Newfoundlanders and Labradorians.

Mission

By March 31, 2017, MMSB will have strengthened modern waste management practices in the province as embodied in the Provincial Solid Waste Management Strategy.

MMSB is an "agent of change" whose fundamental responsibility is to promote and support modern waste management practices in the province, with a particular focus on waste reduction and recycling, as a means of contributing to a cleaner and healthier environment throughout Newfoundland and Labrador. MMSB's mission continues to be founded on MMSB playing a leadership role in guiding regional waste management authorities and other stakeholders toward this goal, in keeping with the principles embodied in the Provincial Solid Waste Management Strategy and the specific target of diverting 50 per cent of the solid waste stream (as defined in 2002) from disposal in landfills.

Complementary to the leadership role exercised by MMSB, regional waste management authorities play a vital role in moving the waste diversion and recycling agenda forward “on the ground” at the local level. They are responsible and accountable for designing, implementing and operating comprehensive new waste management systems throughout the province. These new systems will provide communities in each region with modern waste separation and recycling services (at curbside for households); access to central composting facilities; specific disposal sites for demolition and debris metals; household hazardous waste management and disposal services; and access to centrally located end-use disposal facilities (new environmentally engineered landfills) that will accept waste products that are not diverted from the general waste stream.

LINES OF BUSINESS

In delivering its mandate, MMSB is responsible for three lines of business including:

1. Waste Diversion and Recycling
2. Capacity Building: Implementation of the Provincial Solid Waste Management Strategy
3. Public Awareness and Education

1. Waste Diversion and Recycling

MMSB develops, manages and administers provincial waste diversion programs and services in accordance with government direction as prescribed in the *Waste Management Regulations* or as authorized through policy directives issued by the Minister of Environment and Conservation (arising from recommendations made by the Board of Directors of MMSB or otherwise). Existing waste diversion programs and services provided by MMSB include:

Used Beverage Container Recycling Program

MMSB administers the Used Beverage Container Recycling Program as a deposit-refund system in accordance with specific parameters established under the *Waste Management Regulations*. The program is financed through a consumer deposit of 8 cents on non-alcoholic beverages (5 cent refund when a consumer returns the container to a Green Depot) and 20 cents on liquor containers (10 cent refund). Through the program, Newfoundlanders and Labradorians can recycle all ready-to-drink beverage containers that are sold in aluminum, glass, plastic, steel and mixed fibre packages with the exception of milk, infant formula, medicinal nutritional supplements and beverages sold in refillable containers. As part of the program, MMSB provides access to a province-wide network of Green Depots, which includes 40 main depots and 17 sub depots.

Used Tire Recycling Program

MMSB administers the Used Tire Recycling Program in accordance with specific parameters established under the *Waste Management Regulations*. The program is financed through retailer-based levies on the sale of new highway tires (\$3 on tires with a rim size of 17 inches or less and \$9 on tires above 17 inches but under a 24.5 inch rim). Through the program, Newfoundlanders and Labradorians can return used passenger and light truck tires, as well as commercial truck tires used on heavy trucks, buses and large recreational vehicles to one of more than 650 tire retailers at no additional charge in typical changeover quantities. As part of the program, MMSB operates a province-wide collection system to retrieve tires from retailers for end-use recycling.

Household Hazardous Waste (HHW) Collection Program

MMSB delivers HHW collection events as an interim solution while permanent depots and mobile collection events are established across the province by regional waste management authorities. The program is financed through the Waste Management Trust Fund and from municipal contributions on a cost-shared basis with MMSB. In addition, MMSB has provided permanent HHW Depots to select waste management regions where infrastructure is not in place.

Extended Producer Responsibility (EPR)

Through the Canada-wide Action Plan (CAP) for Extended Producer Responsibility (EPR), the Canadian Council of Ministers of the Environment (CCME) and its member jurisdictions are committed to developing and implementing EPR programs. EPR programs shift the expenses associated with end-of-life management of products from taxpayers to producers and consumers of products.

MMSB works with the Department of Environment and Conservation on the development of new EPR programs and ensures that industry complies with approved timelines, operational requirements and diversion targets as established in EPR program plans. The paint and electronics industries currently operate EPR programs in Newfoundland and Labrador in accordance with *Waste Management Regulations*. Under these regulations, MMSB is responsible for identifying additional waste streams that can be managed through an EPR program.

Organic Waste Management

With organic waste representing over 30 per cent of all waste generated in Newfoundland and Labrador, proper management of this waste stream is essential to achieve the 50 per cent diversion goal outlined in the Provincial Waste Management Strategy. To help advance this goal, MMSB conducts research, identifies best practices and provides funding for pilot projects designed to manage organic waste in Newfoundland and Labrador. MMSB, in partnership with municipalities, also promotes residential backyard composting through its Backyard Compost Bin Program.

2. Capacity Building: Implementation of the Provincial Solid Waste Management Strategy

MMSB uses financial resources allocated under the Waste Management Trust Fund to provide capacity building support to regional waste management authorities, municipalities, businesses and institutions to facilitate the implementation of the Provincial Solid Waste Management Strategy. Specific activities include:

- Identifying markets for recyclable waste materials not captured under MMSB's recycling programs;
- Researching the feasibility and design of new province-wide waste diversion programs;
- Supporting and financing the organizational development needs (including support for regional waste management coordinators) and development of long-term regional waste management plans in each of the 12 designated waste management regions of the province;
- Exploring new policy approaches to achieve the province's waste diversion goals, such as extended producer responsibility (industry stewardship) models;

- Coordinating province-wide research into waste disposal alternatives for isolated communities unable to participate in a regional approach to waste management because of practical considerations; and
- Researching possible opportunities to maximize economic and employment benefits from the implementation of the Provincial Solid Waste Management Strategy.

3. Public Awareness and Education

Guided by the principles of the waste management hierarchy, which places emphasis on reduce, reuse and recycle, MMSB develops and manages strategic public education campaigns with a focus on increasing awareness and participation in sustainable waste management practices throughout Newfoundland and Labrador. In addition, MMSB works in partnership with regional waste management authorities and other stakeholders to support the development and implementation of regional public education initiatives. These collective efforts are financed through the Waste Management Trust Fund and consumer and retailer levies applied to beverage containers and tires.

Specific activities include:

- Creating and implementing integrated marketing, communications and public engagement strategies and plans to support MMSB's waste diversion programs;
- Conducting public research to assess attitudes and behaviours related to waste reduction, recycling and other waste diversion activities;
- Developing tools and resources to support regional waste management authorities and municipalities in education outreach; and
- Implementing education programs and conducting outreach with schools, businesses and other community organizations.

SHARED COMMITMENTS

As implementation of the Provincial Solid Waste Management Strategy advances, much of MMSB's work is conducted in partnership with multiple government departments and industry stakeholders including: the Department of Environment and Conservation; Service NL; the Department of Municipal and Intergovernmental Affairs; regional waste management authorities and municipalities. Collaboration in the following three key areas is critical to addressing the challenges and opportunities associated with effectively handling solid waste and ensuring the long-term health and well-being of communities and the environment.

Advancing Regional Waste Management

The Provincial Solid Waste Management Strategy is the largest regionalization project in the history of Newfoundland and Labrador, with the goal to modernize waste management in the province. Establishing regional waste management systems enables communities to work together to combine resources and achieve efficiencies in delivering integrated waste management services while helping reduce the number of waste disposal sites. Through financial resources allocated under the Waste Management Trust Fund, MMSB provides capacity building support to regional waste management authorities and stakeholders to help advance their regional plans. As an example, MMSB provided funding to the Baie Verte – Green Bay Regional Waste Management Committee to assist in hiring a Regional Coordinator to advance regional waste management initiatives and explore new diversion opportunities.

Increasing Waste Diversion

Strengthening existing MMSB waste diversion programs and identifying new initiatives to properly manage items such as used beverage containers and tires, waste paint, end-of-life electronics, printed paper and packaging (PPP), organic waste and hazardous materials is paramount to maximizing waste diversion outcomes. To advance these initiatives, MMSB works in partnership with public and private sector stakeholders to develop and implement waste diversion programs to reduce, reuse and recycle materials that would otherwise be destined for the landfill. As an example, MMSB worked on a joint initiative with waste management experts in the Atlantic Provinces to identify and develop an Extended Producer Responsibility (EPR) solution to manage printed paper and packaging (PPP).

Changing Attitudes and Behaviours

Achieving sustainable waste management requires a significant change in attitudes among Newfoundlanders and Labradorians towards waste management practices. To advance this work, MMSB works in partnership with regional waste management authorities and community stakeholders to develop and implement awareness and education campaigns that encourage a fundamental shift in public perception and positively impacts waste management behaviours. As an example, MMSB supported Central Newfoundland Waste Management in the design, development and distribution of marketing and public education materials to support the launch of "Sort-It Central," the region's new recycling and garbage program.

KEY HIGHLIGHTS AND ACCOMPLISHMENTS

MMSB is committed to educating, enabling and motivating Newfoundlanders and Labradorians to reduce waste and recycle as a means of protecting the environment. Successes achieved this year indicate that our efforts are having an impact on advancing sustainable waste management throughout the province.

2014-15 Highlights

- More than 170 million used beverage containers were collected and recycled through MMSB's province-wide network of Green Depots and regional collection facilities. Since the beginning of the program in 1997, over 2.2 billion containers have been diverted from landfills throughout Newfoundland and Labrador.
- With a focus on encouraging Newfoundlanders and Labradorians to recycle more beverage containers, more often, MMSB launched a new awareness campaign featuring the tagline, *That Reminds Me*.
- 13.6 million used beverage containers were collected and diverted from landfills across Newfoundland and Labrador through the efforts of 258 schools province-wide that have participated in MMSB's school program. Through the program, schools raised approximately \$1.4 million in recycling refunds and matching grants.
- MMSB, in partnership with Eastern Waste Management and the Newfoundland and Labrador English School District, launched a pilot project in six schools to explore the potential to expand current recycling initiatives to include paper fibre and mixed containers, in addition to beverage containers.
- MMSB delivered more than 200 presentations to business, community, school and youth audiences throughout Newfoundland and Labrador, including 13 compost workshops and 30 presentations and/or consultations with businesses and organizations to educate about waste diversion and help implement waste management programs.
- MMSB partnered with 11 municipalities and one regional service board to distribute 1,280 backyard compost bins throughout Newfoundland and Labrador. MMSB also provided train-the-trainer workshops and education support for participants. Since 2005, over 28,000 bins have been distributed through the Backyard Compost Bin Program.
- Approximately, 200,000 litres of household hazardous waste (HHW) was collected and properly disposed of through HHW mobile collection events and permanent HHW Depots, including 19,000 litres collected through a partnership with volunteer fire departments to divert HHW from rural communities throughout the province.
- MMSB committed approximately \$155,000 to assist three regional waste management authorities in expanding household hazardous waste management services by funding four permanent HHW Depots.
- A new pilot program explored the potential to collect multiple waste streams, including used tires, waste paint, end-of-life electronic waste and paper fibre through one-day recycling events in four municipalities.

- Approximately 476,000 used tires were collected and diverted from waste disposal sites in Newfoundland and Labrador. Since 2002, more than 4.6 million tires have been diverted from landfills throughout the province.
- Memorial University's Harris Centre - MMSB Waste Management Applied Research Fund received a \$345,000 investment. MMSB renewed its initial funding commitment of \$300,000 through the Waste Management Trust Fund, and Product Care Association contributed \$45,000 on behalf of the paint industry in Newfoundland and Labrador.
- In partnership with the Town of Conception Bay South, MMSB hosted training sessions for all new communities implementing surveillance technology to deter illegal dumping. To date, communities who have participated in MMSB's Illegal Dumping Surveillance Program have collectively laid more than 30 charges, resulting in more than 25 convictions.
- MMSB assisted the institutional, commercial and industrial (ICI) sector in measuring waste diversion progress by conducting nine ICI waste audits, including five in government offices and four with businesses.
- Through the Solid Waste Management Innovation Fund, MMSB provided approximately \$90,000 to eight local innovators to support the development of new or improved technologies, products, services or processes that support the management of solid waste in Newfoundland and Labrador.
- MMSB developed the Community Waste Diversion Fund to support Newfoundland and Labrador municipalities and Local Service Districts (LSD) in the implementation of initiatives or programs with the potential to divert solid waste from landfills.
- MMSB established a partnership with Crime Stoppers Newfoundland and Labrador to help deter illegal dumping and littering and provide the public with a safe and anonymous way to report suspicious activity.

REPORT ON PERFORMANCE

March 31, 2015 marks the end of the first year of MMSB's three year strategic plan for 2014-2017. The plan identifies three priority issues, which reflect consideration for government's Provincial Solid Waste Management Strategy, including: waste diversion and recycling; capacity building; and public awareness and education. This section reports on the goals for each issue as well as objectives for 2014-15 in support of these goals.

Issue 1. Waste Diversion and Recycling

To help achieve the 50 per cent waste diversion target as set out in the Provincial Solid Waste Management Strategy, MMSB must significantly strengthen existing recycling and waste diversion programs and establish new provincial recycling initiatives.

MMSB has made important progress in advancing the goals of the Provincial Waste Management Strategy through its waste diversion and recycling programs, composting initiatives and partnerships with industry stakeholders. With a continued focus on reaching the province's 50 per cent waste diversion goal, MMSB remains committed to strengthening partnerships and expanding its existing waste diversion and recycling programs.

The following section outlines how waste diversion and recycling programs are contributing to the strategic direction of solid waste management by addressing the Provincial Solid Waste Management Strategy, management of hazardous wastes, and organic waste management and recycling components of MMSB's 2014-17 Strategic Plan.

Goal	By March 31, 2017, MMSB will have increased waste diversion in the province towards the target set in the Provincial Solid Waste Management Strategy.
Objective 1.1	By March 31, 2015, MMSB will have strengthened existing waste diversion programs and advanced new waste diversion initiatives.
Measure 1.1 Existing waste diversion programs are strengthened and new waste diversion initiatives are advanced.	
Indicators Planned for 2014-15	Actual Performance for 2014-15
Recovery rates in MMSB's used beverage and tire recycling programs have been improved.	<p>Recovery levels for the Used Beverage Container Recycling Program and the Used Tire Recycling Program increased.</p> <p>In 2014-15, more than 170 million used beverage containers were collected in the 2014-15 period through the Used Beverage Container Recycling Program, resulting in an increase of 8 million units over 2013-14.</p> <p>Through MMSB's implementation of a new management information system in 39 of the 40 depots in Newfoundland and Labrador, efficiencies have been achieved through a reduction in customer transaction times, a new process for issuing receipts and the implementation of an express line. This new system, combined with a targeted and integrated marketing and public awareness campaign to motivate Newfoundlanders and Labradorians to recycle more beverage containers, more often, has contributed to an increase of units collected from Green Depots.</p>

Goal	By March 31, 2017, MMSB will have increased waste diversion in the province towards the target set in the Provincial Solid Waste Management Strategy.
Objective 1.1	By March 31, 2015, MMSB will have strengthened existing waste diversion programs and advanced new waste diversion initiatives.
Measure 1.1 Existing waste diversion programs are strengthened and new waste diversion initiatives are advanced.	
Indicators Planned for 2014-15	Actual Performance for 2014-15
	<p>Furthermore, increased access to recycling through new curbside collection programs implemented by regional waste management authorities and municipalities are capturing beverage containers accepted in MMSB's recycling program. This has resulted in a 15 per cent increase in deposit-bearing containers collected at the curb for recycling.</p> <p>In 2014-15, approximately 476,000 used tires were collected and diverted from landfill as part of MMSB's Used Tire Recycling Program, representing an increase of 12,000 units over 2013-14.</p>
While working with community and industry stakeholders, MMSB will have developed projects and programs to manage organic waste within Newfoundland and Labrador	<p>MMSB developed projects and programs to manage organic waste in partnership with community and industry stakeholders.</p> <p>MMSB partnered with 11 municipalities and one regional waste management authority to distribute 550 backyard compost bins to residents in 2014-15. MMSB also provided training and education support for participants.</p> <p>MMSB provided funding through both Memorial University's Harris Centre - MMSB Waste Management Applied Research Fund and the Solid Waste Management Innovation Fund to help industry explore and/or implement projects to impact waste diversion. Four successful proponents including: Lesters Farm Inc., Chicken Farmers of NL, From Nature's Seed and New Found Livestock Bedding received approximately \$49,000 in total funding for projects that focused on organic waste diversion.</p> <p>Through the completion of waste audits and waste assessments, MMSB worked with clients to implement findings and recommendations related to organic waste management. In 2014-15, MMSB worked with Scotia Centre to expand its office organics program, making it one of the first office buildings in the province to institute a full-scale organics program engaging all building tenants.</p> <p>MMSB committed \$20,000 in funding from the Waste Management Trust Fund to host Compost Facility Operator Training in partnership with the Compost Council of Canada and CH2M Hill. The course was attended by all active regional waste management authorities, including 26 representatives from 11 waste management regions.</p>

Goal	By March 31, 2017, MMSB will have increased waste diversion in the province towards the target set in the Provincial Solid Waste Management Strategy.
Objective 1.1	By March 31, 2015, MMSB will have strengthened existing waste diversion programs and advanced new waste diversion initiatives.
Measure 1.1 Existing waste diversion programs are strengthened and new waste diversion initiatives are advanced.	
Indicators Planned for 2014-15	Actual Performance for 2014-15
The existing Used Oil Control Program has been restructured in accordance with the direction provided by the Minister of Environment and Conservation.	<p>With direction provided by the Minister of Environment and Conservation, a proposed regulation for the restructuring of the existing Used Oil Control Program was put forward to government.</p> <p>In 2014-15, amendments to the <i>Waste Management Regulations</i> and the <i>Used Oil Control Regulations</i> were put forward to government. In keeping with an Atlantic province industry-led initiative to manage used oil through a harmonized extended producer responsibility (EPR) program, the proposed amendment outlined the establishment of an EPR program for the management of used oil and glycol. This program will provide Newfoundlanders and Labradorians with access to safe disposal options for used oil and glycol and ensure these hazardous waste materials are diverted from landfill.</p>
MMSB will have collected province-wide and stakeholder-specific waste generation and diversion data.	<p>MMSB collected waste generation and diversion data from regional waste management authorities, municipalities, institutions and businesses throughout Newfoundland and Labrador.</p> <p>MMSB compiled 2013 waste diversion data for the province and produced a waste diversion report card, detailing residential, industrial, commercial and institutional (ICI sector) as well as construction and demolition waste. In addition, MMSB conducted four waste audits with businesses and five waste audits with government offices as part of an agreement with the Office of Climate Change and Energy Efficiency. MMSB also completed one residential waste audit in the Discovery region. The collection and analysis of this data is critical to reporting on progress towards established waste diversion targets and also in identifying opportunities for improvements and innovation that will further advance sustainable waste management.</p>
The development of a province-wide municipal special and hazardous wastes program has commenced.	<p>The development of a province-wide municipal special and hazardous wastes (MSHW) program has commenced, and a framework was advanced and approved by the Department of Environment and Conservation in March of 2015.</p> <p>Based on MMSB's household hazardous waste management experience along with a review of Extended Producer Responsibility (EPR) programs for MSHW in British Columbia, Manitoba, Ontario and Quebec, a framework for the development of a province-wide EPR program for the management of MSHW was approved by MMSB's Board of Directors and advanced and approved by the Department of Environment and Conservation in March of 2015. The introduction of a MSHW program in Newfoundland and Labrador would ensure that industry safely manages identified harmful materials to end-of-life and diverts these substances from landfill and waterways.</p>

Goal	By March 31, 2017, MMSB will have increased waste diversion in the province towards the target set in the Provincial Solid Waste Management Strategy.
Objective 1.1	By March 31, 2015, MMSB will have strengthened existing waste diversion programs and advanced new waste diversion initiatives.
Measure 1.1 Existing waste diversion programs are strengthened and new waste diversion initiatives are advanced.	
Indicators Planned for 2014-15	Actual Performance for 2014-15
The development of a framework for a province-wide packaging and printed paper program has commenced.	<p>A framework for a province-wide packaging and printed paper (PPP) Extender Producer Responsibility (EPR) program was advanced and approved by the Department of Environment and Conservation in November of 2014.</p> <p>In 2014, the provincial governments in Atlantic Canada established a steering committee, comprising representatives from Recycle New Brunswick, RRFB Nova Scotia, the Prince Edward Island Department of Environment and MMSB, to review current recycling programs in Atlantic Canada for PPP with the goal to advance the development of a harmonized EPR program. The committee worked with a consulting firm to conduct a report and outline a framework for a PPP stewardship program that could be adapted to serve the needs of the four Atlantic Provinces collectively or individually. Building on the findings of this report, as well as inter-jurisdictional research conducted by MMSB, a framework was put forward for a province-wide PPP program that was advanced and approved by the Department of Environment and Conservation in November of 2014. By expanding the types of materials accepted for recycling in Newfoundland and Labrador, this program would increase waste diversion.</p>

Objective 1.2	By March 31, 2016, MMSB will have continued to strengthen its existing waste diversion programs and will have moved forward with the development of a series of new recycling and waste diversion initiatives.
Measure 1.2 Existing waste diversion programs continued to be strengthened and new waste diversion initiatives were advanced.	
Indicators (Planned for 2015-16)	<ul style="list-style-type: none"> • Recovery levels in MMSB’s used beverage and tire recycling programs have improved. • Province-wide and stakeholder-specific waste generation and diversion data have been collected. • Extender Producer Responsibility (EPR) programs to manage and divert waste from landfills have been advanced.

Issue 2. Capacity Building

To help facilitate the consolidation of waste management activities within 12 regions of the province, as set out in the Provincial Solid Waste Management Strategy, MMSB must support the need for dedicated resources (staff, operational and research support) and access to specialized expertise in the areas of waste diversion and public education. As the province moves forward with the implementation of the Provincial Solid Waste Management Strategy, the capacity building framework will continue to evolve to reflect the new roles of the regional waste management authorities; support the diversion of industrial, commercial and institutional waste; and address the need for increased organic waste diversion. The following section outlines how capacity building is contributing to the strategic direction of solid waste management by helping address the Provincial Solid Waste Management Strategy, management of hazardous wastes, and organic waste management and recycling components of MMSB's 2014-17 Strategic Plan.

Goal	By March 31, 2017, MMSB will have strengthened the capacity of active regional waste management authorities and their stakeholders to advance the implementation of the Provincial Solid Waste Management Strategy.
Objective 2.1	By March 31, 2015, MMSB will have enhanced delivery of capacity building programs and services to strengthen the capacity of regional waste management authorities and their stakeholders.
Measure 2.1 The capacity of active regional waste management authorities and their stakeholders has been strengthened.	
Indicators (Planned for 2014-15)	Actual Performance for 2014 -15
MMSB staff provided ongoing support to active regional waste management authorities through MMSB's core waste diversion and public education lines of business.	<p>MMSB provided support to active regional waste management authorities through MMSB's core waste diversion and public education lines of business.</p> <p>In partnership with the Discovery Regional Service Board, MMSB conducted a waste audit of the region to help establish residential waste generation rates and extrapolate data to inform strategic waste management decision-making for the region.</p> <p>MMSB worked with Central Newfoundland Waste Management to develop and implement a public education and marketing campaign for the region's new waste collection and recycling program and also assisted with the development of tender documents for equipment and operations.</p> <p>To assist regional waste management authorities in combating illegal dumping, MMSB established a partnership with Crime Stoppers NL through a \$45,000 commitment from the Waste Management Trust Fund. With the goal to increase public awareness and deter potential offenders, the program will provide the public with a safe and anonymous way to report instances of illegal dumping and littering in Newfoundland and Labrador.</p> <p>MMSB participated in Board meetings of active regional waste management authorities, where appropriate, to offer advice and guidance.</p>

Goal	By March 31, 2017, MMSB will have strengthened the capacity of active regional waste management authorities and their stakeholders to advance the implementation of the Provincial Solid Waste Management Strategy.
Objective 2.1	By March 31, 2015, MMSB will have enhanced delivery of capacity building programs and services to strengthen the capacity of regional waste management authorities and their stakeholders.
Measure 2.1 The capacity of active regional waste management authorities and their stakeholders has been strengthened.	
Indicators (Planned for 2014-15)	Actual Performance for 2014 -15
The planning and organizational needs of active regional waste management authorities have been addressed through MMSB's Regional Waste Management Coordinator, Education and Capacity Building Programs.	<p>MMSB continued to provide regional waste management authorities with support and resources to assist the implementation the Provincial Solid Waste Management Strategy.</p> <p>MMSB made a three-year funding commitment in the amount of \$240,000 from the Waste Management Trust Fund to the Baie Verte – Green Bay Regional Waste Management Committee to assist in hiring a Regional Coordinator to advance regional waste management initiatives and explore new diversion opportunities.</p> <p>MMSB hosted a regional forum in October, 2014 that was attended by 26 representatives from regional waste management authorities, government departments and agencies involved in advancing the goals of the Provincial Solid Waste Management Strategy. The forum provided attendees with an opportunity to share best practices in modern waste management.</p> <p>MMSB assisted Western Regional Waste Management, Burin Peninsula Waste Management Corporation and the Town of Happy Valley-Goose Bay by providing approximately \$155,000 from the Waste Management Trust Fund for the development of four permanent HHW Depots. These depots will increase access to convenient and proper disposal services for household hazardous waste in areas of the province that currently do not have permanent depots or collection services.</p>
Through research, data collection and staff expertise, MMSB provided information and advice on the development, implementation and operation of effective waste diversion activities to public and private stakeholders who are serviced by active regional waste management authorities.	<p>MMSB conducted research and data collection to provide information and advice on waste diversion activities to public and private stakeholders.</p> <p>MMSB's waste auditing initiatives focused on gathering waste generation, diversion and composition data to help regional authorities, municipalities, businesses and government departments establish diversion targets and identify new waste management opportunities. Audit results were presented during the Municipalities Newfoundland and Labrador Symposium as well as to individual businesses to help share best practices and key insights from the auditing process. MMSB also worked with businesses to implement audit recommendations, including offering a composting program to staff of a multi-tenant office building and redesigning recycling programs to maximize diversion.</p>

Goal	By March 31, 2017, MMSB will have strengthened the capacity of active regional waste management authorities and their stakeholders to advance the implementation of the Provincial Solid Waste Management Strategy.
Objective 2.1	By March 31, 2015, MMSB will have enhanced delivery of capacity building programs and services to strengthen the capacity of regional waste management authorities and their stakeholders.
Measure 2.1 The capacity of active regional waste management authorities and their stakeholders has been strengthened.	
Indicators (Planned for 2014-15)	Actual Performance for 2014 -15
	<p>MMSB delivered presentations to and consulted with more than 30 businesses and organizations throughout Newfoundland and Labrador to provide information and advice on waste diversion activities and to help implement waste management programs. MMSB staff also delivered two information sessions to government departments on the waste management landscape and trends in Newfoundland and Labrador and also hosted a session on the establishment of office recycling programs.</p> <p>MMSB, in partnership with Product Care, the Electronic Products Recycling Association (EPRA), Central Waste Management, and Scotia Recycling, launched a pilot program to provide industry stakeholders and businesses with insights on the potential to collect multiple waste streams through one-day recycling events. Events were held in Conception Bay South, Grand Falls-Windsor, Clarenville and Corner Brook. More than 1100 vehicles attended the four events, resulting in the collection of approximately 30,000 litres of paint, 17 tonnes of electronic waste and more than 1400 used tires. In addition 2,600 litres of HHW were collected at the Grand Falls-Windsor event.</p> <p>Through the Solid Waste Management Innovation Fund, MMSB provided approximately \$90,000 to eight local innovators to support the management of solid waste in Newfoundland and Labrador. MMSB has funded a total of 27 projects and dispersed more than \$300,000 since the launch of the Solid Waste Management Innovation Fund in 2009. MMSB also developed the Community Waste Diversion Fund to support Newfoundland and Labrador municipalities and Local Service Districts (LSD) in the implementation of initiatives or programs with the potential to divert solid waste from landfills.</p>

Objective 2.2	By March 31, 2016, MMSB will have continued to strengthen capacity building, with a particular focus on preparing for the future priorities of waste management authorities and their stakeholders as centralized waste management infrastructure continues to be put in place.
Measure 2.2 Capacity building continued to be strengthened to support regional waste management authorities and stakeholders as regional waste management plans were implemented.	
Indicators (Planned for 2015-16)	<ul style="list-style-type: none"> • MMSB’s Regional Capacity Building Program has been reviewed and revised to align with advancements in the implementation of the Provincial Solid Waste Management Strategy. • Ongoing support has been provided to regional waste management authorities through MMSB’s waste diversion and capacity building programs. • Stakeholders have been supported through strategic counsel, projects and programs that assist with the development and implementation of waste diversion initiatives.

Issue 3. Public Awareness and Education

Public awareness and education play a critical role in achieving greater understanding and motivating Newfoundlanders and Labradorians to engage in sustainable waste management practices that will help create healthy and sustainable communities.

While Newfoundlanders and Labradorians continue to make progress towards achieving our 50 per cent waste diversion goal, there is more we all can do to reduce the burden on our landfills and protect the environment. Through strategically informed and targeted engagement and communications strategies, MMSB continues to make progress educating and encouraging residents, industry and businesses to consistently practice the 3Rs of waste management (reduce, reuse and recycle).

The following section outlines how public awareness and education is contributing to the strategic direction of solid waste management by helping address the Provincial Solid Waste Management Strategy and organic waste management and recycling components of MMSB’s 2014-17 Strategic Plan.

Goal	By March 31, 2017, MMSB will have increased public awareness, knowledge and participation in modern waste practices and available programs.
Objective 3.1	By March 31, 2015, MMSB will have developed and commenced implementation of an updated province-wide integrated marketing, communications and public education plan.
Measure 3.1 Developed and commenced implementation of an updated province-wide integrated marketing, communications and public education plan.	
Indicators (Planned for 2014-15)	Actual Performance for 2014 -15
Revised provincial awareness and education plan has been completed.	<p>Working in partnership with regional waste management authorities, MMSB developed a new awareness and education plan to achieve the necessary changes in attitude and behaviour toward modern waste management.</p> <p>With a continued focus on proactively building a meaningful case for support and participation in sustainable waste management practices, the new awareness and education plan aims to mobilize Newfoundlanders and Labradorians to engage in activities that are currently achievable throughout the province. The education plan is supported through a new brand identity and call to action entitled <i>Rethink Waste</i>, which reinforces the province-wide need for change in how we manage our waste and encourages all Newfoundlanders and Labradorians not only to think differently, but also to act differently. Research, planning and development of a province-wide web portal, <i>RethinkWasteNL.ca</i>, have also been completed with the goal to provide Newfoundlanders and Labradorians in every region of the province with easy access to everything they need to know about managing their waste.</p>
Marketing and public education campaigns have been implemented to support existing and new waste diversion initiatives.	<p>Marketing and public education campaigns were developed and implemented to support the Used Beverage Container Recycling and Used Tire Recycling programs as well as a number of pilot projects and funding announcements.</p> <p>With a focus on encouraging Newfoundlanders and Labradorians to recycle more beverage containers, more often, MMSB launched a new strategic and creative platform featuring the tagline, <i>That Reminds Me</i>. Leveraging the environmental, financial and community benefits of recycling beverage containers, messaging delivered through a province-wide marketing and social media campaign received positive feedback and response through focus group testing and advertising measurement.</p> <p>MMSB further supported the goals of the Used Beverage Recycling Program with a pilot project designed to explore the potential to strengthen awareness and knowledge of “what’s accepted” in the beverage program and why it matters.</p>

Goal	By March 31, 2017, MMSB will have increased public awareness, knowledge and participation in modern waste practices and available programs.
Objective 3.1	By March 31, 2015, MMSB will have developed and commenced implementation of an updated province-wide integrated marketing, communications and public education plan.
Measure 3.1 Developed and commenced implementation of an updated province-wide integrated marketing, communications and public education plan.	
Indicators (Planned for 2014-15)	Actual Performance for 2014-15
	<p>Marketing and public education campaigns were developed and implemented to support the Used Beverage Container Recycling and Used Tire Recycling programs as well as a number of pilot projects and funding announcements.</p> <p>The project took place at the Paradise Green Depot and involved a summer promotion and public education team who encouraged residents, businesses and non-profit groups to recycle for a chance to win prizes. Results and insights indicated an opportunity to develop a network-wide promotion to engage existing and new Green Depot customers in more consistent recycling behaviours.</p> <p>MMSB continued to build awareness about the Used Tire Recycling Program by launching province-wide advertising campaigns that included print, radio and online media during the peak spring and winter tire changeover seasons.</p> <p>During International Compost Awareness Week, May 5 – 11, 2014, MMSB launched <i>Learn to Compost</i> workshops in select communities to help educate Newfoundlanders and Labradorians on how to successfully maintain a healthy backyard compost bin and turn their waste into nutrient-rich soil amendment. To date, MMSB has delivered 138 composting presentations with community groups, municipalities, businesses and schools. MMSB also continued to provide public education training and resources to support 11 communities and one regional waste management authority participating in the Backyard Compost Bin Program. Feedback from participating municipalities indicated a growing demand among residents throughout the province to learn more and engage in backyard composting.</p>

Goal	By March 31, 2017, MMSB will have increased public awareness, knowledge and participation in modern waste practices and available programs.
Objective 3.1	By March 31, 2015, MMSB will have developed and commenced implementation of an updated province-wide integrated marketing, communications and public education plan.
Measure 3.1 Developed and commenced implementation of an updated province-wide integrated marketing, communications and public education plan.	
Indicators (Planned for 2014-15)	Actual Performance for 2014-15
	<p>With a focus on deterring potential offenders from dumping waste at unauthorized sites throughout the province, MMSB hosted a media event to increase awareness about the illegal dumping surveillance technology and enforcement training program. Province-wide news coverage reported on the goals of the program and delivered a clear message that municipalities are taking action to stop illegal dumping in their communities.</p> <p>MMSB promoted the Solid Waste Management Innovation Fund through a targeted advertising and social media campaign encouraging local innovators to apply for funding. MMSB hosted a media event at the Petty Harbour Mini Aquarium to announce eight innovators who received funding for initiatives that support solid waste management in Newfoundland and Labrador at any stage of the waste management hierarchy (reduce, reuse, recycle or recover). Province-wide news coverage reported on the goals of the fund and highlighted the 2014-15 recipients.</p> <p>MMSB, in partnership with Product Care Association, the Electronic Products Recycling Association (EPRA) and Scotia Recycling, launched an integrated marketing campaign to support a new pilot program that explored the potential to collect multiple waste streams through one-day recycling events in four municipalities. Communications outreach included media relations, digital and print advertising, direct mail, radio promotions and street signage in participating communities. On-site consumer surveys indicated that future multi-materials collection events will continue to be successfully attended and should be promoted through a combination of local advertising and direct mail.</p>

Goal	By March 31, 2017, MMSB will have increased public awareness, knowledge and participation in modern waste practices and available programs.
Objective 3.1	By March 31, 2015, MMSB will have developed and commenced implementation of an updated province-wide integrated marketing, communications and public education plan.
Measure 3.1 Developed and commenced implementation of an updated province-wide integrated marketing, communications and public education plan.	
Indicators (Planned for 2014-15)	Actual Performance for 2014-15
New tools and resources have been provided to regional waste management authorities to support the development and implementation of regional public education plans.	<p>MMSB has developed and implemented new communications resources and tools to support regional waste management authorities in advancing public education plans.</p> <p>MMSB supported Central Newfoundland Waste Management in the design, development and distribution of marketing and public education materials to support the launch of "Sort-It Central," the region's new recycling and garbage program. Campaign materials included an information package for more than 30,000 businesses and households, an online sorting guide, advertising (radio, print and online), social media content and media materials.</p> <p>MMSB, in partnership with Eastern Waste Management and the Newfoundland and Labrador English School District, launched the Recycle at School pilot project in six schools in the eastern region of the province to explore the potential for schools to expand current recycling initiatives. Through the pilot project, MMSB provided participating schools with recycling bin systems and educational resources and training to recycle paper fibre and mixed containers, in addition to beverage containers. In 2015-16, MMSB will conduct year-end waste audits and school evaluations to explore the potential to extend the pilot in participating schools and/or expand the project to include schools from other regions of the province.</p> <p>Working in partnership with Western Regional Waste Management, MMSB facilitated strategic planning sessions and provided communications counsel on the development of a strategy to educate residents and businesses on the regional plan to achieve sustainable waste management.</p> <p>MMSB has also supported the Northern Peninsula Regional Waste Management Authority in coordinating a news media event to announce progress on its regional illegal dumping surveillance program.</p>

Objective 3.2	By March 31, 2016, MMSB will have advanced implementation of its revised integrated marketing, communications and education plan.
Measure 3.2 Implementation of the revised integrated marketing, communications and education plan has been advanced.	
Indicators (Planned for 2015-16)	<ul style="list-style-type: none"> • A public education campaign has been launched to create awareness of and encourage participation in sustainable waste management practices. • Partnerships with regional waste management authorities and industry stakeholders have been strengthened to promote sustainable waste. • Integrated marketing, communications and public education initiatives have been implemented to support MMSB's existing and new waste diversion initiatives and promote the waste management hierarchy (reduce, reuse and recycle).

OPPORTUNITIES AND CHALLENGES AHEAD

The complex nature of waste management presents challenges and opportunities that require cooperation and collaboration between multiple partners in a shared effort to achieve sustainable waste management and ensure a healthy and clean environment. In addition, identifying economically viable and environmentally sound solutions are essential in addressing waste generation and diversion issues, and in encouraging Newfoundlanders and Labradorians to actively engage in waste management practices that will help us reach our provincial 50 per cent diversion goal. Therefore, the following factors and trends have been identified as opportunities and challenges in the advancement of MMSB's mandate.

Operational Efficiencies

Through its waste diversion programs, MMSB must continue to identify strategies that maximize operational efficiencies in order to achieve further cost savings, increase recovery volumes, improve customer service and reduce environmental impacts. This requires continuous improvements in the Green Depot network, the identification of sustainable end-market solutions for recyclable materials collected through the Used Beverage Container Recycling Program and Used Tire Program, along with research on emerging trends and innovations in waste management.

Waste Diversion

While significant increases in waste diversion rates have been achieved, reaching a 50 per cent goal requires the implementation of province-wide infrastructure to manage organic waste and recyclable materials, along with the introduction of disposal bans and new diversion and recycling programs. Therefore, MMSB, regional waste management authorities and provincial and municipal governments must continue to collectively work towards establishing province-wide waste management infrastructure along with recycling and composting programs in all regions of the province. Furthermore, through improved access to waste generation and diversion data, MMSB must also work with regional waste management authorities and stakeholders to provide insights and guidance on opportunities to increase waste diversion.

Attitudes and Behaviour

Achieving sustainable waste management in Newfoundland and Labrador requires a fundamental shift in attitudes and behaviours towards waste management. To affect change, MMSB must continue to partner with regional waste management authorities to strengthen public education activities that will motivate residents and businesses to participate in waste diversion programs. In addition, as advancements in technology continue to change the way Newfoundlanders and Labradorians receive, consume and interact with information, digital and social media strategies must be explored to reach an increasingly connected and mobile audience.

APPENDIX A

BOARD OF DIRECTORS 2014-15

MMSB is a statutory Crown Agency established in 1996 that operates arms-length from government with an independent Board of Directors appointed by the Minister of Environment and Conservation.

As of March 31, 2015, the Board was comprised of the following 13 members:

Leigh Puddester	Chair
Jamie Chippett	Department of Environment and Conservation
John Patten	St. John's, Beverage Industry Representative
Edward Delaney	Bay Roberts, Member-at-large
Catherine Barrett	Goulds, Member-at-large
Derm Flynn	Appleton, Member-at-large
Don Hann	Port Aux Basques, Member-at-large
Hal Cormier	Corner Brook, Member-at-large
Neville Greeley	Municipalities Newfoundland and Labrador (MNL) Representative
Maisie Clark	Campbellton, Consumer Representative
Reg Bowers	Labrador, Member-at-large
Jocelyn Perry	Topsail/Conception Bay South, Member-at-Large
David Robbins	Newfoundland Environmental Industries Association (NEIA) Representative

APPENDIX B

FINANCIAL STATEMENTS



Consolidated Financial Statements

Multi-Materials Stewardship Board

March 31, 2015

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Statement of responsibility

The accompanying financial statements are the responsibility of the management of the Multi-Materials Stewardship Board (the "Board") and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

In carrying out its responsibilities, management maintains appropriate systems of internal and administrative controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

The Audit Committee met with management and its external auditors to review a draft of the financial statements and to discuss any significant financial reporting or internal control matters prior to the approval of the finalized financial statements.

Grant Thornton LLP as the Board's appointed external auditors, have audited the financial statements. The auditors' report is addressed to the Directors of the Board and appears on the following page. Their opinion is based upon an examination conducted in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the financial statements are free of material misstatement and present fairly the financial position and results of the Board in accordance with Canadian public sector accounting standards.

 Chair  Director

Independent auditors' report

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To the Directors of the
Multi-Materials Stewardship Board

We have audited the accompanying consolidated financial statements of the Multi-Materials Stewardship Board, which comprise the consolidated statement of financial position at March 31, 2015, and the consolidated statements of operations, remeasurement gains and losses, changes in accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the consolidated financial statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Board's preparation and fair presentation of the consolidated 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 Board'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 consolidated 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, these consolidated financial statements present fairly, in all material respects, the financial position of the Multi-Materials Stewardship Board as at March 31, 2015 and the results of its operations, net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Emphasis of matter

Without modifying our opinion, we draw attention to Note 13 to the financial statements which explains that certain comparative information for the year ended March 31, 2014 has been restated.



St. John's, Canada

June 26, 2015

Chartered Accountants

Multi-Materials Stewardship Board

Consolidated Statement of Financial Position

(Note 13)

March 31

2015

2014

Financial assets

Cash and cash equivalents (Note 4)	\$ 14,181,436	\$ 13,305,992
Receivables (Note 5)	3,252,128	3,274,545
Notes receivable at amortized cost of non-interest bearing notes, repayable over the next five years, utilizing an interest rate of prime plus 1%	49,029	40,958
Inventories for sale (Note 6)	68,466	75,053
Long term investments	<u>377,410</u>	<u>630,772</u>
	<u>17,928,469</u>	<u>17,327,320</u>

Liabilities

Payables and accruals	1,559,053	1,475,811
Grants payable	685,066	696,250
Accrued stockpile costs (Note 7)	879,130	1,126,834
Unearned revenue	3,163,965	3,597,326
Performance bonds payable	422,544	633,994
Accrued severance pay	<u>99,754</u>	<u>85,763</u>
	<u>6,809,512</u>	<u>7,615,978</u>

Net financial assets

	\$ 11,118,957	\$ 9,711,342
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Non-financial assets

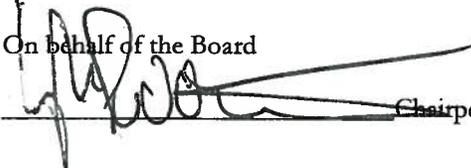
Prepays	\$ 78,705	\$ 65,922
Tangible capital assets (Page 19)	<u>1,034,959</u>	<u>1,007,715</u>
	<u>1,113,664</u>	<u>1,073,637</u>

Accumulated surplus

	<u>\$ 12,232,621</u>	<u>\$ 10,784,979</u>
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Commitments (Note 9)

On behalf of the Board



Chairperson



Director

See accompanying notes to the consolidated financial statements.

Multi-Materials Stewardship Board

Consolidated Statement of Operations

(Note 13)

Year Ended March 31	Actual 2015	Budget 2015	Actual 2014
Revenue			
Gross revenue from deposits	\$ 25,223,479	\$ 24,507,308	\$ 24,364,719
By-product revenue	2,573,049	2,132,006	2,191,590
Other revenue (Note 10)	591,700	-	221,604
Income from Organics program	-	-	22
Income from Household Hazardous Waste Program	-	12,445	-
	28,388,228	26,651,759	26,777,935
Cost of sales			
Deposits refunded	8,774,749	8,631,150	8,436,039
Green School Program	709,093	814,189	751,596
Handling fees	7,302,157	7,054,672	7,151,961
Regional processing	1,321,901	1,405,541	1,509,452
Freight and transportation	4,169,634	3,963,082	3,946,078
Depot fees	372,541	378,000	381,206
Quality assurance facilities	31,375	13,500	69,968
	22,681,450	22,280,134	22,246,300
Annual surplus before expenses and other activities	5,706,778	4,371,625	4,531,635
Expenses			
Administrative expenses (Page 20)	3,647,243	3,566,047	2,906,304
Grant disbursements	767,708	881,000	1,100,807
	4,414,951	4,447,047	4,007,111
Annual surplus (deficit) before other activities	1,291,827	(75,422)	524,524
Other activities			
Realized gain (loss) attributed to foreign exchanges	21,206	-	(21,108)
Interest and sundry income	137,795	100,000	127,869
Note receivable grant expense	(3,186)	-	(1,050)
	155,815	100,000	105,711
Annual surplus	\$ 1,447,642	\$ 24,578	\$ 630,235

See accompanying notes to the consolidated financial statements.

Multi-Materials Stewardship Board

Consolidated Statement of Remeasurement Gains and Losses

Year Ended March 31

2015

2014

Accumulated remeasurement gains, beginning of year	\$ -	\$ 77,218
Reversal of unrealized gains attributed to foreign exchanges	<u>-</u>	<u>(77,218)</u>
Accumulated remeasurement gains, end of year	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to the consolidated financial statements.

Multi-Materials Stewardship Board

Consolidated Statement of Changes in Accumulated Surplus

Year Ended March 31	Actual	Budget	(Note 13) Actual
	2015	2015	2014
Accumulated surplus, beginning of year, as previously reported	\$ 10,644,323	\$ 10,644,323	\$ 9,424,153
Prior period adjustment (Note 13)	<u>140,656</u>	-	<u>730,591</u>
Accumulated surplus, beginning of year, as restated	10,784,979	10,644,323	10,154,744
Annual surplus	<u>1,447,642</u>	<u>24,578</u>	<u>630,235</u>
Accumulated surplus, end of year	<u>\$ 12,232,621</u>	<u>\$ 10,668,901</u>	<u>\$ 10,784,979</u>

See accompanying notes to the consolidated financial statements.

Multi-Materials Stewardship Board

Consolidated Statement of Changes in Net Financial Assets

Year Ended March 31	(Note 13)		
	Actual 2015	Budget 2015	Actual 2014
Annual surplus	\$ 1,447,642	\$ 24,578	\$ 630,235
Acquisition of tangible capital assets	(249,535)	(497,000)	(398,663)
Amortization of tangible capital assets	222,291	182,088	125,909
(Increase) decrease in prepaids	<u>(12,765)</u>	<u>-</u>	<u>18,171</u>
Increase (decrease) in net assets	1,407,633	(290,334)	375,652
Net financial assets, beginning of year	<u>9,711,342</u>	<u>9,711,342</u>	<u>9,335,690</u>
Net financial assets, end of year	<u>\$ 11,118,975</u>	<u>\$ 9,421,008</u>	<u>\$ 9,711,342</u>

See accompanying notes to the consolidated financial statements.

Multi-Materials Stewardship Board

Consolidated Statement of Cash Flows

Year Ended March 31	2015	(Note 13) 2014
Increase (decrease) in cash and cash equivalents		
Operating		
Annual surplus	\$ 1,447,642	\$ 630,235
Amortization	<u>222,291</u>	<u>125,909</u>
	1,669,933	756,144
Change in non-cash items (Note 8)	<u>(592,786)</u>	<u>639,866</u>
Cash provided by operating transactions	<u>1,077,147</u>	<u>1,396,010</u>
Capital		
Cash used to acquire tangible capital assets	<u>(249,535)</u>	<u>(398,663)</u>
Investing		
(Increase) decrease in notes receivable	(8,071)	14,413
Decrease in long term investments	<u>253,362</u>	<u>25,011</u>
Cash provided by investing transactions	<u>245,291</u>	<u>39,424</u>
Financing		
(Decrease) increase in performance bonds payable	(211,450)	16,805
Increase (decrease) in accrued severance pay	<u>13,991</u>	<u>(1,984)</u>
Cash (applied to) provided by financing transactions	<u>(197,459)</u>	<u>14,821</u>
Increase in cash and cash equivalents	875,444	1,051,592
Cash and cash equivalents, beginning of year	<u>13,305,992</u>	<u>12,254,400</u>
Cash and cash equivalents, end of year	<u>\$ 14,181,436</u>	<u>\$ 13,305,992</u>

See accompanying notes to the consolidated financial statements.

Multi-Materials Stewardship Board

Notes to the Consolidated Financial Statements

March 31, 2015

1. Nature of operations

The Multi-Materials Stewardship Board is a statutory corporation established pursuant to The Environmental Protection Act. This Board manages the Used Beverage Container Deposit Refund System, the Used Tire Recycling Program and the Newfoundland and Labrador Waste Management Trust Fund in the Province of Newfoundland and Labrador and is mandated to support and promote the protection, enhancement and wise use of the environment through waste management programs. The Board is a government organization and reports to the Minister of Environment and Conservation.

The Board is exempt from income taxes under Section 149(1)(d) of the Canadian Income Tax Act.

2. Basis of consolidation

These consolidated financial statements include the accounts of the Multi-Materials Stewardship Board and the Newfoundland and Labrador Waste Management Trust Fund.

The Multi-Materials Stewardship Board Newfoundland and Labrador Waste Management Trust Fund is a restricted fund, managed by the Board, and its accounts have been grouped in these financial statements for consolidation purposes. Separate audited financial statements have been issued for this Trust Fund, with an audit report date of June 26, 2015.

3. Summary of significant accounting policies

Basis of accounting

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles as recommended by the CPA Canada Public Sector Accounting Board (PSAB) and reflect the following significant accounting policies.

Use of estimates

In preparing the Board's financial statements in conformity with Canadian public sector accounting standards, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenues and expenses during the period. Items requiring the use of significant estimates include the accrual for deposits outstanding at year end, useful life of tangible capital assets, rates of amortization and impairment of long-lived assets, accrued stockpile costs, unearned revenue and accrued severance pay.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

Multi-Materials Stewardship Board

Notes to the Consolidated Financial Statements

March 31, 2015

3. Summary of significant accounting policies (cont'd.)

Foreign currency transactions

Transactions denominated in foreign currencies are recorded in Canadian dollars at exchange rates in effect at the related transaction dates. Monetary assets and liabilities denominated in foreign currencies are adjusted to reflect exchange rates at the year end date. Exchange gains and losses arising on the translation of monetary assets and liabilities are included in the determination of income.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks and short term deposits with original maturities of three months or less. Cash and cash equivalents also include a balance of \$45,066 and \$697,922 (2014 - \$3,154 and \$1,006,389) in restricted cash related to the performance bonds payable and funds received for the Provincial Waste Management Strategy respectively.

Long term investments

Long term investments include guaranteed investment certificates with original maturities greater than one year. At March 31, 2015, \$377,410 (2014 - \$630,772) of these investments are restricted to repay performance bonds at the end of the contracts if all conditions have been met by the parties involved.

Inventories for sale

Inventories, which are comprised of aluminium beverage containers and PET beverage containers, are valued at the lower of cost and net realizable value. Inventory is costed based on net realizable value using current market prices.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives generally extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the annual deficit, provides the change in net financial assets for the year.

Tangible capital assets

Tangible capital assets are recorded at cost. Amortization is provided annually at rates calculated to write-off the assets over their estimated lives as follows:

Used beverage equipment	30%, declining balance
Office furniture and equipment	20%, declining balance
Leasehold improvements	5 years, straight line
Computer hardware	30%, declining balance
MIDAS software	30%, declining balance
MIS software	30%, declining balance
Computer software	30%, declining balance
Bags and tubs	30%, declining balance

Multi-Materials Stewardship Board

Notes to the Consolidated Financial Statements

March 31, 2015

3. Summary of significant accounting policies (cont'd.)

Tangible capital assets (cont'd.)

Included in the cost of computer hardware for 2014 is \$298,702 and included in the cost of MIDAS and MIS software for 2014 is \$68,720 of assets not being amortized because they were not available for use. At March 31, 2015, all tangible capital assets are available for use.

Impairment of long-lived assets

Long-lived assets are reviewed for impairment upon the occurrence of events or changes in circumstances indicating that the value of the assets may not be recoverable, as measured by comparing their net book value to the estimated undiscounted cash flows generated by their use. Impaired assets are recorded at fair value, determined principally using discounted future cash flows expected from their use and eventual disposition.

Unearned revenue

Unearned revenue consists of deposits on containers yet to be returned for redemption and recycling. The amount recorded by the Board as unearned revenue consists of sixty days of deposits received from distributors, adjusted by an estimated recovery rate of 63% (2014 - 63%).

Unearned revenue also includes funds received in relation to the Provincial Waste Management Strategy related to expenditures for strategic communications development, the Green Depot Management Information System (MIS) related to customization, installation, training, licences and support for the system, and restricted grant contributions. The funding is recognized as revenue as the expenditures are incurred and repayable if not fully spent on the projects.

Accrued severance pay

Severance pay is accounted for on an accrual basis and is recognized when an employee joins the Board, and is calculated based upon years of service, current salary levels and assumptions with respect to retention. Severance pay is payable when the employee ceases employment with the Board and has achieved nine years of continual service.

Revenue recognition

Deposit revenue is recognized when remittances are collected plus an estimated accrual based on subsequent receipts, as well as historical data.

By-product revenue is recognized upon shipment and when all significant contractual obligations have been satisfied and collection is reasonably assured.

Other income is recognized as earned.

Multi-Materials Stewardship Board

Notes to the Consolidated Financial Statements

March 31, 2015

3. Summary of significant accounting policies (cont'd.)

Expenses

The Board recognizes expenses on an accrual basis. The cost of all goods consumed and services received during the period is expensed. Grant disbursements to third parties are accounted for as government transfers. Grant disbursements that are financing arrangements are recorded as expenses when they are approved by the Minister. Grant disbursements that are reimbursement arrangements are recorded as expenses when the expenditures have been incurred by the recipient and all eligibility criteria have been met.

Financial instruments

The Board considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. The Board accounts for the following as financial instruments:

- cash and cash equivalents;
- receivables;
- notes receivable;
- long term investments;
- payables and accruals;
- grants payable; and
- performance bonds payable.

A financial asset or liability is recognized when the Board becomes party to contractual provisions of the instrument.

The Board initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Board subsequently measures its financial assets and financial liabilities at cost or amortized cost, except for derivatives and equity securities quoted in an active market, which are subsequently measured at fair value. Changes in fair value are recognized in annual deficit.

Financial assets measured at fair value include cash and cash equivalents and long term investments; financial assets measured at cost include receivables; and financial assets measured at amortized cost include notes receivable.

Financial liabilities measured at cost include payables and accruals, grants payable and performance bonds payable.

The Board removes financial liabilities, or a portion of, when the obligation is discharged, cancelled or expires.

Multi-Materials Stewardship Board

Notes to the Consolidated Financial Statements

March 31, 2015

3. Summary of significant accounting policies (cont'd.)

Financial instruments (cont'd.)

Financial assets measured at cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in net annual surplus.

4. Cash and cash equivalents	<u>2015</u>	<u>2014</u>
Cash and cash equivalents	\$ 13,438,448	\$ 12,296,449
Restricted cash deposits	<u>742,988</u>	<u>1,009,543</u>
	<u>\$ 14,181,436</u>	<u>\$ 13,305,992</u>

5. Receivables	<u>2015</u>	<u>2014</u>
Deposits	\$ 2,438,170	\$ 1,937,853
Trade and other	<u>813,958</u>	<u>1,336,692</u>
	<u>\$ 3,252,128</u>	<u>\$ 3,274,545</u>

6. Inventories for sale	<u>2015</u>	<u>2014</u>
Aluminium beverage containers	\$ 48,539	\$ 51,168
PET beverage containers	<u>19,927</u>	<u>23,885</u>
	<u>\$ 68,466</u>	<u>\$ 75,053</u>

7. Stockpile costs

In June 2004, the Board terminated its contract under the Used Tire Recycling Program with its previous contractor. Subsequent to this termination, the Board assumed responsibility for the Program and implemented a contingency plan for the storage of used tires. As of April 2010, growth of the stockpile was halted with ongoing generation of tires being shipped to Quebec. In February 2012, a contract commenced for the removal of the stockpile. As at March 31, 2015, management has estimated future stockpile removal costs to be \$879,130 (2014 - \$1,126,834), which has been accrued in the stockpile costs.

Multi-Materials Stewardship Board

Notes to the Consolidated Financial Statements

March 31, 2015

8. Supplemental cash flow information	<u>2015</u>	<u>2014</u>
Change in non-cash items		
Receivables	\$ 22,417	\$ 470,610
Inventories	6,587	(21,062)
Prepays	(12,765)	18,171
Payables and accruals	83,224	(56,668)
Grants payable	11,184	(82,396)
Accrued stockpile costs	(247,704)	(425,330)
Unearned revenue	<u>(433,361)</u>	<u>736,541</u>
	<u>\$ (592,786)</u>	<u>\$ 639,866</u>

9. Commitments

The Board is committed to minimum annual lease payments for property and equipment for the next five years as follows: 2016 - \$237,351; 2017 - \$213,508; 2018 - \$41,496; 2019 - \$39,541; and 2020 - \$13,180.

The Board is also committed to grant disbursements to The Harris Centre for the next three years as follows: 2016 - \$115,000; 2017 - \$115,000; and 2018 - \$115,000.

The Board has entered into the following agreements:

- (i) processing and transportation of beverage containers up to July, 2019;
- (ii) collection of used tires in Labrador West area to April, 2020;
- (iii) collection and transportation of used tires in the island portion of Newfoundland and Labrador and the Labrador Straits to February, 2018;
- (iv) collection of used tires in Happy Valley-Goose Bay area to February, 2020;
- (v) transportation of used tires collected in Labrador to May, 2020;
- (vi) transportation and disposal of processed glass to September, 2015; and
- (vii) loading and transportation of stockpile tires to date of completion.

10. Other revenue	<u>2015</u>	<u>2014</u>
Provincial Waste Management Strategy	\$ 362,288	\$ 28,500
MIS fees from depots	211,410	191,104
Waste audit	10,471	2,000
Paint program	<u>7,531</u>	<u>-</u>
	<u>\$ 591,700</u>	<u>\$ 221,604</u>

Multi-Materials Stewardship Board

Notes to the Consolidated Financial Statements

March 31, 2015

11. Financial instruments

The Board's policy for managing significant risks includes policies, procedures and oversight designed to reduce the risks identified to an appropriate threshold. The Board of Directors is provided with timely and relevant reports on the management of significant risks. Significant risks managed by the Board include liquidity, credit and market risks.

Risks and concentrations

The Board is exposed to various risks through its financial instruments. The following analysis provides a measure of the Board's risk exposure and concentrations at March 31, 2015.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Board is exposed to this risk mainly in respect of its payables and accruals. The Board reduces its exposure to liquidity risk by monitoring its cash flows and ensuring that it has sufficient cash available to meet its obligations and liabilities. In the opinion of management the liquidity risk exposure to the Board is low and not material.

There is no liquidity risk associated with the performance bonds payable as they are held in guaranteed investment certificates with a stated interest rate.

The aging of payables and accruals, grants payable, accrued stockpile costs accrued severance pay, is as follows:

	<u>2015</u>	<u>2014</u>
0-30 days	\$ 1,237,522	\$ 1,333,152
31-60 days	183,161	190,503
61-90 days	8,218	16,395
Over 91 days	1,552,720	1,689,327
1-5 years	141,610	69,518
> 5 years	99,754	85,763
Total	\$ 3,222,985	\$ 3,384,658

Credit risk

Credit risk is the risk of loss if a customer or counterparty cannot meet its contractual obligations. The carrying amount of financial assets represents the maximum credit exposure. The Board's credit risk is attributable to receivables. The accounts receivable represent a large number of small balances owed by its customers, and no one customer or group of customers represents a significant risk. Management reviews receivables on a case by case basis to determine if an allowance is necessary to reflect an impairment in collectability.

Multi-Materials Stewardship Board

Notes to the Consolidated Financial Statements

March 31, 2015

11. Financial instruments (cont'd.)

The aging of receivables is as follows:

	<u>2015</u>	<u>2014</u>
0-30 days	\$ 2,650,601	\$ 2,354,950
31-60 days	290,351	459,865
61-90 days	33,210	24,562
Over 91 days	318,347	451,682
Total	\$ 3,292,509	\$ 3,291,059
Allowance for doubtful accounts	(40,381)	(16,514)
Net receivables	\$ 3,252,128	\$ 3,274,545

The aging of notes receivable is as follows:

	<u>2015</u>	<u>2014</u>
< 1 year	\$ 18,085	\$ 26,471
1 > 2 years	11,507	8,359
2 > 3 years	7,044	2,571
> 3 years	7,906	2,106
> 4 years	4,487	1,451
Total	\$ 49,029	\$ 40,958

Market risk

Market risk is the risk that the fair value of marketable securities or long-term investments will change as a result of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Board is mainly exposed to currency risk and other price risk.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Board is exposed to other price risk through its sale of by-products.

The Board is exposed to concentration risk as all of its by-products are in a quoted active market.

Multi-Materials Stewardship Board

Notes to the Consolidated Financial Statements

March 31, 2015

11. Financial instruments (cont'd.)

The table below presents a sensitivity analysis for changes in market prices of aluminium and polyethylene terephthalate (PET) and the impact on by-product revenue:

	<u>2015</u>		<u>2014</u>	
	Aluminium	PET	Aluminium	PET
-0.10%	\$ 1,544,473	\$ 654,295	\$ 1,267,122	\$ 686,288
-0.05%	1,630,277	690,645	1,337,518	724,415
Market Price at March 31st	1,716,081	726,994	1,407,914	762,542
+0.05%	1,801,885	763,344	1,478,309	800,669
+0.10%	1,887,689	799,694	1,548,705	838,796

12. Employee future benefits

The Board participates in the Government of Newfoundland and Labrador's Government Money Purchase Plan (GMPP) which is a defined contribution pension plan. The plan is mandatory for all employees, with the exception of the CEO, from date of employment. Employees contribute 5% of regular earnings and the Board matches these contributions. Contributions made prior to January 1, 1997 are fully vested and locked-in after the completion of 10 years of continuous service and has attained the age 45 or after the completion of 5 years of plan participation. Contributions made on or after January 1, 1997 are fully vested and locked-in after the completion of 2 years of plan participation. Contributions paid and expensed by the Board during the year totaled \$56,540 (2014 - \$53,569).

13. Prior period adjustment

During the year the Board undertook a review of its accounting policies for grant disbursements. In prior years, the Board recorded grant disbursements upon Ministerial approval. However, in accordance with Section 3410 *Government Transfers* of the CPA Canada Public Sector Accounting Handbook, a number of these projects met the definition of reimbursements arrangements and should only be recorded as an expense when the expenditure has been incurred by the recipient and all eligibility criteria met. As a result, the following financial statement items for the year ended March 31, 2014 have been increased (decreased) as follows:

Opening accumulated surplus	\$ 730,591
Grant disbursements	589,935
Grants payable	(140,656)
Closing accumulated surplus	140,656

Multi-Materials Stewardship Board

Consolidated Schedule of Tangible Capital Assets

Year Ended March 31, 2015

	Used Beverage Equipment	Office Furniture & Equipment	Leasehold Improvements	Computer Hardware	Computer Software	MIDAS and MIS Software	Bags and Tubs	2015	2014
Cost									
Cost, beginning of year	\$ 170,733	\$ 150,080	\$ 8,913	\$ 455,008	\$ 325,570	\$ 514,208	\$ 478,497	\$ 2,103,049	\$ 1,704,386
Additions during the year	-	-	-	144,075	-	105,460	-	249,535	398,663
Disposals during the year	-	-	-	-	-	-	-	-	-
Cost, end of year	<u>\$ 170,773</u>	<u>\$ 150,080</u>	<u>\$ 8,913</u>	<u>\$ 599,083</u>	<u>\$ 325,570</u>	<u>\$ 619,668</u>	<u>\$ 478,497</u>	<u>\$ 2,352,584</u>	<u>\$ 2,103,049</u>
Accumulated Amortization									
Accumulated amortization, beginning of year	\$ 138,258	\$ 107,095	\$ 6,714	\$ 103,492	\$ 256,911	\$ 80,375	\$ 402,489	\$ 1,095,334	\$ 969,425
Amortization	8,595	8,308	402	106,929	18,035	60,108	19,914	222,291	125,909
Reversal of accumulated amortization relating to disposals	-	-	-	-	-	-	-	-	-
Accumulated amortization, end of year	<u>146,853</u>	<u>115,403</u>	<u>7,116</u>	<u>210,421</u>	<u>274,946</u>	<u>140,483</u>	<u>422,403</u>	<u>1,317,625</u>	<u>1,095,334</u>
Net book value of tangible capital assets	<u>\$ 23,920</u>	<u>\$ 34,677</u>	<u>\$ 1,797</u>	<u>\$ 388,662</u>	<u>\$ 50,624</u>	<u>\$ 479,185</u>	<u>\$ 56,094</u>	<u>\$ 1,034,959</u>	<u>\$ 1,007,715</u>

Multi-Materials Stewardship Board

Consolidated Schedule of Administrative Expenses

Year Ended March 31	2015	2014
Advertising	\$ 1,180	\$ 408
Amortization	222,291	125,909
Business development	20,478	12,954
Directors' remuneration	9,955	17,631
Dues, licences and education	82,763	2,514
Equipment rental and support	63,283	73,703
Insurance	8,358	7,323
Interest and bank charges	5,431	6,729
Marketing and communications	673,660	520,758
Meetings and entertainment	15,261	11,783
Miscellaneous	15,218	13,379
Professional fees	96,034	134,493
Rent	150,154	140,074
Software support	100,684	12,239
Stationery and office supplies	33,242	26,211
Strategic communications development	362,287	28,500
Supplies	35,394	23,797
Telecommunications	40,844	33,475
Travel - Board and staff	86,233	88,583
Vehicle operating	19,089	25,639
Wages and benefits	<u>1,605,404</u>	<u>1,600,202</u>
	<u>\$ 3,647,243</u>	<u>\$ 2,906,304</u>