



UOMA
Atlantic



ANNUAL
REPORT
2020



WELCOME ABOARD **Nova Scotia**

UOMA Atlantic has been chosen as the official agent to manage the recycling program in Nova Scotia, in accordance to the new regulation effective January 1, 2020.

TABLE OF CONTENTS

A word from the Chairman & General Manager	04	Independant Auditor's Report	27
UOMA Atlantic Board Members	06	Revenues and expenses	29
UOMA Atlantic Committees	07	Appendix A - UOMA NB, PE, NL and NS Sectoral Income	30
UOMA NB Scoreboard and graphics	08	Appendix B - UOMA NB Income	31
UOMA PE Scoreboard and graphics	12	Appendix C - UOMA PE Income	32
UOMA NL Scoreboard	16	Appendix D - UOMA NL Income	33
UOMA NS Scoreboard	18	Appendix E - UOMA NS Income	34
UOMA Atlantic Members	20	Changes in net assets	35
UOMA Atlantic Zones (NB-PE-NL-NS)	22	Financial Position	36
Standard Flow Cycle	26	Cash Flows	37
		Notes to Financial Statements	38



A WORD FROM



DAVID BOIS
Chairperson



JEAN DUCHESNEAU
General manager

ATLANTIC PROVINCES ALL ONBOARD IN RESILIENCE

Many things changed in the world in 2020; it's a year we'll remember for sure. Everyone was touched, in one way or another, by the COVID-19 pandemic.

In the face of one of the most challenging times ever experienced in recent history, we are grateful for how our governments, communities, front-line workers and medical professionals, businesses, and employees responded and for what we were able to accomplish together. We still have some distance to go – but it seems we are on the road to better times.

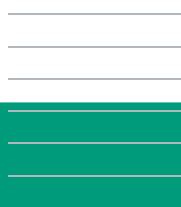
When COVID-19 came along, UOMA Atlantic focused on the health and safety of its employees and moved to working from home and using telecommunications to ensure continuity of operations. We had to adapt and be resilient – which has made us an even better and stronger organization.

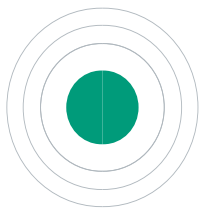
The impact of the pandemic on our collectors and processors was also significant. They experienced a decrease in recovery volumes and a reduction in the value of used oil. UOMA Atlantic responded quickly, implementing a series of temporary incentives to support our collectors and processors.

Being responsive and forward-thinking is something we pride ourselves on whether that is supporting our collectors or facilitating the work of our members. The year 2020 was the first full year using "PICTUS", the national one-window platform that allows members to handle their remittances and connect with used oil & glycol associations across Canada. UOMA Atlantic was a key player in the development and implementation of this project and is pleased with the success and positive feedback from members regarding this tool.

Despite a challenging pandemic year, UOMA Atlantic achieved a few key milestones in 2020. Nova Scotia joined the program in January 2020 and Newfoundland and Labrador completed one full year of operation. With the four Atlantic provinces part of the program, we also hired an Operations Program Manager for Atlantic Canada, Luc Gagnon. Luc's knowledge and experience in the field of environmental management will help guide and shape the continued development of the used oil and glycol recycling program in Atlantic Canada.

In closing, we would like to take this opportunity to recognize and thank our staff, our partners (collectors, processors, collection facilities, and generators), our members, provincial government representatives, and our board of directors and its committees for the work we were able to accomplish in 2020. Without all hands pulling together we could not have accomplished as much as we did. We are pleased to be a partner in ensuring used oil and glycol products are given a second life and we look forward to building on our successes in 2021 and beyond.





UOMA ATLANTIC **BOARD MEMBERS**



Canadian Fuel Association

Global Automakers of Canada

Home Hardware Stores Ltd.

Mann+Hummel Filtration Technology Canada ULC

Parkland Corporation

Parts for Trucks, Inc.

Superline Fuels

UAP Inc.

Wakefield Canada Inc.

Stewart McKelvey

General Manager

Department of Environment, Energy and Climate Action, PE, Observer

MMSB, NL, Observer

Department of Nova Scotia Environment, NS, Observer

Bill Simpkins

Loulia Kouchaji

David Bois, Chairperson

John Robichaud

Mike Jennex, Vice-Chairperson

Robert Siddall

Nick Dufour

Joanie Blouin

Pascal Daudelin

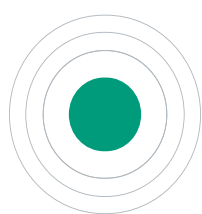
Mathieu Poirier, secretary

Jean Duchesneau

Barry Jackson

Gary Ryan

Ashley David



UOMA ATLANTIC COMMITTEES

Industry Advisory Committee Oil & Glycol Program (OAG) of New Brunswick

Home Hardware Stores Ltd.
Recycle New Brunswick
Regional Service Commission (Acadian Peninsula)
Retail Council of Canada
UOMA Atlantic
Terrapure Environmental
RPM Eco
Department of Environment and Local Government
Wakefield Canada Inc.

David Bois
Elizabeth McDermott, Jamie Seamans
Gary Leblanc
Jim Cormier
Jean Duchesneau, Albert Girard, Jean-François Richard
Adam Hayes, Mike Beddle
Pierre Gendron, Dave Rautio
Mark Miller
Pascal Daudelin

Employees and Consultants

Jean Duchesneau
Luc Gagnon

Albert Girard

Mona Rossiter
Jean-François Richard, CPA
Mélanie Rainville
Isabelle Sauther
Nasser Pourmohammad
Diane Caron
Nathalie Télénis
Joël Ouimet
Mathieu Carrier

General Manager
Operations Program Manager
Representative of New Brunswick, Prince Edward Island and Nova Scotia
Representative of Newfoundland and Labrador
Controller
Accounting Technician
Accounting Technician
Accounting Technician
Executive Assistant and Program Coordinator
Administrative Assistant - Receptionist
Inspector responsible of segregation
Communications Coordinator

Auditors

PricewaterhouseCoopers LLP/s.r.l./s.e.n.c.r.l.




Legal Advisory

Stewart McKelvey

UOMA NB Scoreboard

Sales and Recovery Summary
January to December 2020

Products	Meas.	Sales	Recoverable	Collected	Collec. %	Burned/ Recycled ^{6,7,8}	Burned %	Collected/ Recycled %	Target Recyc NB	Applicable in the Year
Oil	liters	14,317,109	9,907,439 ¹	2,651,177	26.8%	5,394,601	54.5%	81.2%	75.0%	2018
Filters	units	1,273,597 ²	1,273,597	927,063 ³				72.8%	75.0%	2018
	kg	382,059	382,059	278,104				72.8%	75.0%	2018
Oil and Aerosol Containers	liters	7,565,849	7,187,557	4,099,200 ⁴				57.0%	75.0%	2018
	kg	451,274	428,711	244,502 ⁴				57.0%	75.0%	2018
Glycol (antifreeze)	liters	2,056,562	883,293 ⁵	121,299		230,651		39.8%	75.0%	2020
Glycol (antifreeze) Containers	liters	1,237,189	1,237,189	370,954				30.0%	75.0%	2020
	kg	49,225	49,225	14,760				30.0%	75.0%	2020


	 Used oil			 Used filters			 Used containers		
Zone	RI	In liters	%	RI	In kg	%	RI	Kg (oil)	%
1	\$0.04	2,160,304	80.7%	\$0.80	256,811	64.3%	\$2.30	162,551	61.6%
2	\$0.11	20,320	0.8%	\$1.00	17,845	4.5%	\$2.45	10,054	3.8%
3	\$0.11	49,735	1.9%	\$1.00	19,090	4.8%	\$2.45	17,608	6.7%
4	\$0.07	371,408	13.9%	\$0.90	86,060	21.5%	\$2.75	58,924	22.3%
5	\$0.11	17,080	0.6%	\$1.00	5,637	1.4%	\$2.50	3,863	1.5%
6	\$0.11	59,110	2.2%	\$1.00	13,963	3.5%	\$2.50	10,924	4.1%
Total	\$0.055	2,677,957	100.0%	\$0.85	399,406	100.0%	\$2.46	263,924	100.0%



ZONE LEGEND

- 1 Kings, Queens, Saint John, Sunbury, Westmorland, York
- 2 Kent
- 3 Northumberland
- 4 Carleton, Gloucester, Mada-waska, Restigouche, Victoria
- 5 Albert
- 6 Charlotte

Ratings Legend

- 1 Recoverable oil = 69.2 %
- 2 Percentage of marketed filters Metal filter = 78.87 % Carboard filter = 21.13 %
- 3 Average weight for marketed filters Metal filter = 0.3576 kg Carboard filter = 0.0965 kg
- 4 5 % of oil containers are used more than once / 95 % recoverable
- 5 Recoverable glycol = 42.95 %
- 6 According to a study, 55 % of used oil is burned legally (recycled) in small furnaces
- 7 According to a study, 1% of used oil is pure glycol (antifreeze) : 80,458 liters x 2 = 160,916 liters of glycol (antifreeze)
- 8 According to a study realized in 2019, 69,736 liters of glycol (antifreeze) were resold or reused from vehicles having reached their end-of-life

 Products	Environmental Handling Charges (EHC)	Return Incentives (RI)	Net Difference	Average RI per quantity collected	
Oil	428,841	146,564	282,277	\$0.055/l	
Processing of Oil	-	87,436	(87,436)	\$0.033/l	
Filters	673,369	339,297	334,072	\$0.366/un.	\$1.22/kg
Oil and Aerosol Containers	1,004,473	649,344	355,130	\$0.158/un.	\$2.66/kg
Processing of Containers	-	83,077	(83,077)	\$0.020/un.	\$0.30/kg
Glycol (antifreeze)	148,387	68,394	79,993	\$0.564/l	
Glycol (antifreeze) Containers	140,381	38,094	102,286	\$0.103/un.	\$2.58/kg
Collector Incentive - Financial Support	-	132,040	(132,040)	\$0.250	
	2,395,451	1,544,246	851,205		

				 Used glycol (antifreeze)			 Collection Facilities		
Kg (glycol/antifreeze)	%	Total kg	%	RI	In liters	%	Commercial	Commission	Total
9,672	61.5%	172,223	61.6%	\$0.53	83,277	68.7%	67	1	68
580	3.7%	10,634	3.8%	\$0.68	8,234	6.8%	15	0	15
1,074	6.8%	18,682	6.7%	\$0.68	4,367	3.6%	11	1	12
3,510	22.3%	62,434	22.3%	\$0.60	22,907	18.9%	71	3	74
225	1.4%	4,088	1.5%	\$0.68	2,126	1.8%	7	0	7
668	4.2%	11,592	4.1%	\$0.68	388	0.3%	21	1	22
15,729	100.0%	279,653	100.0%	\$0.56	121,299	100.0%	192	6	198

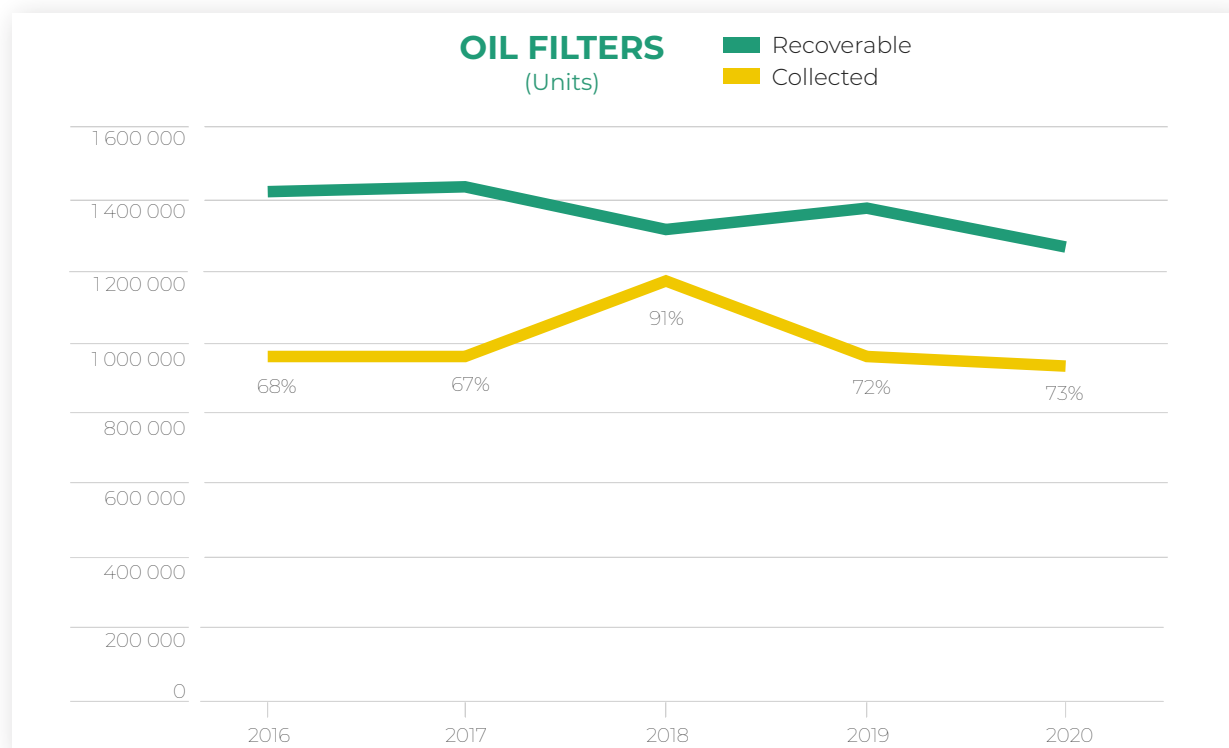
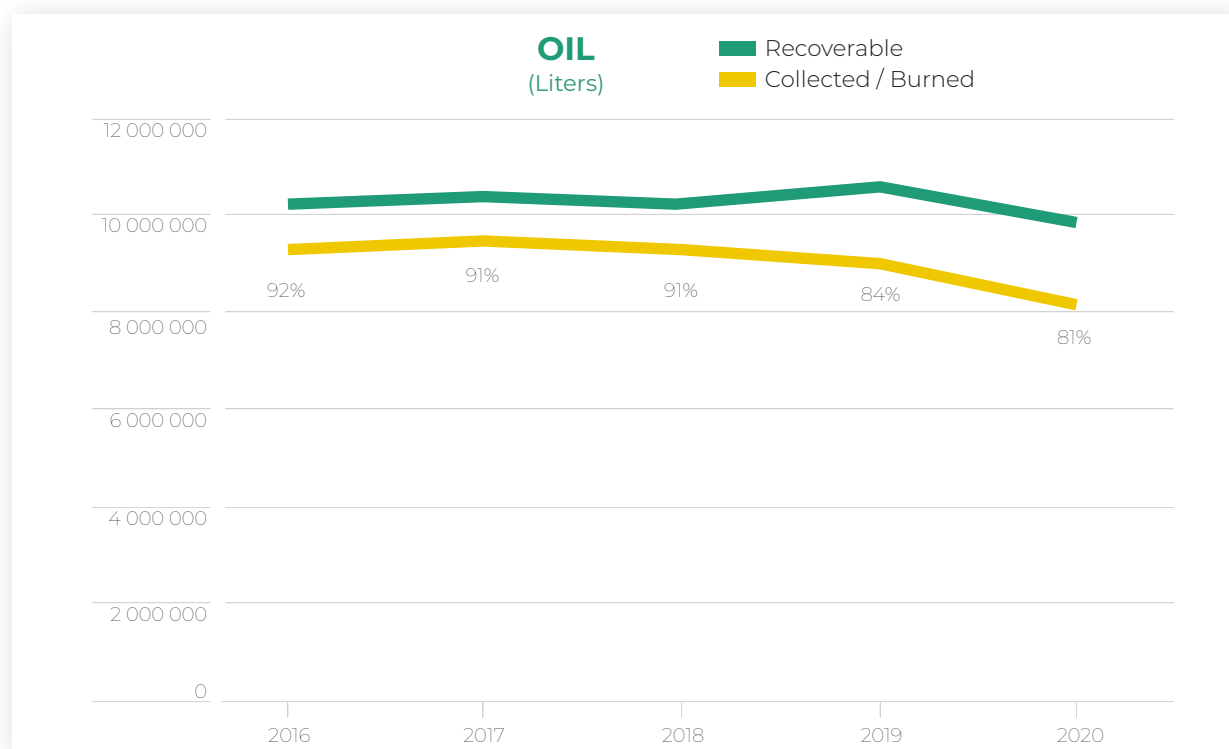
Year End 2020

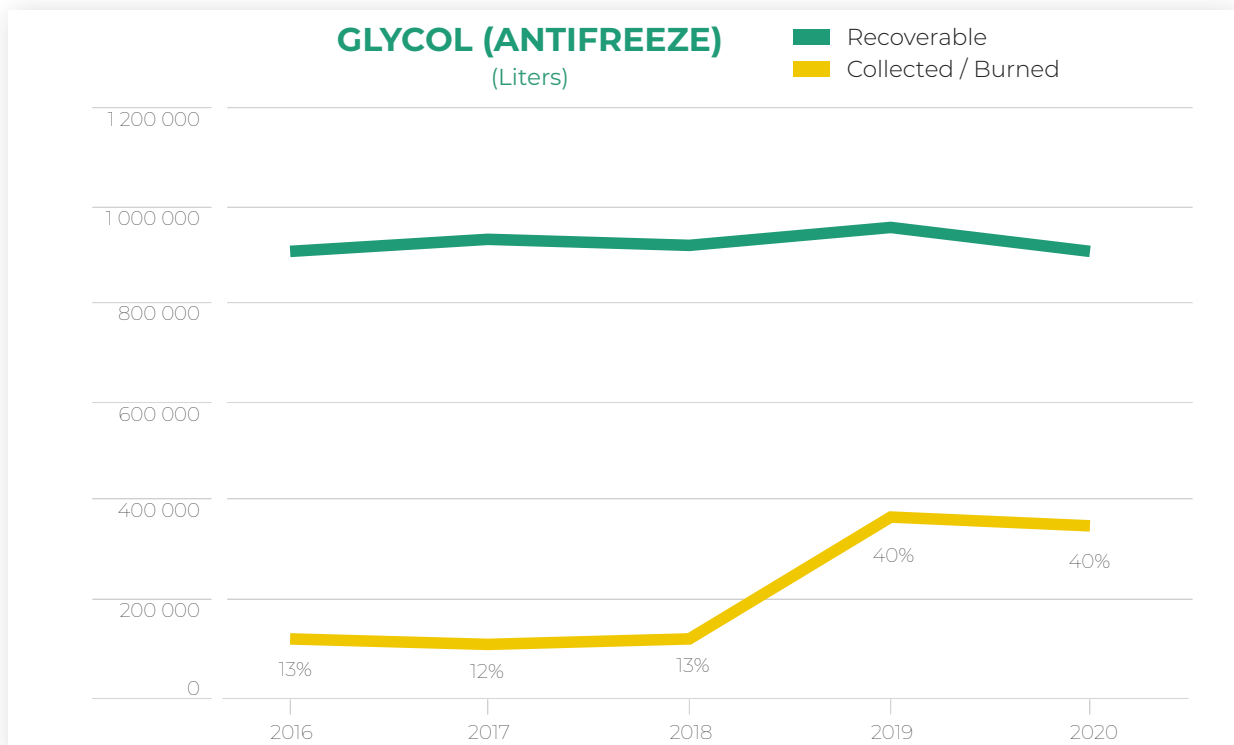
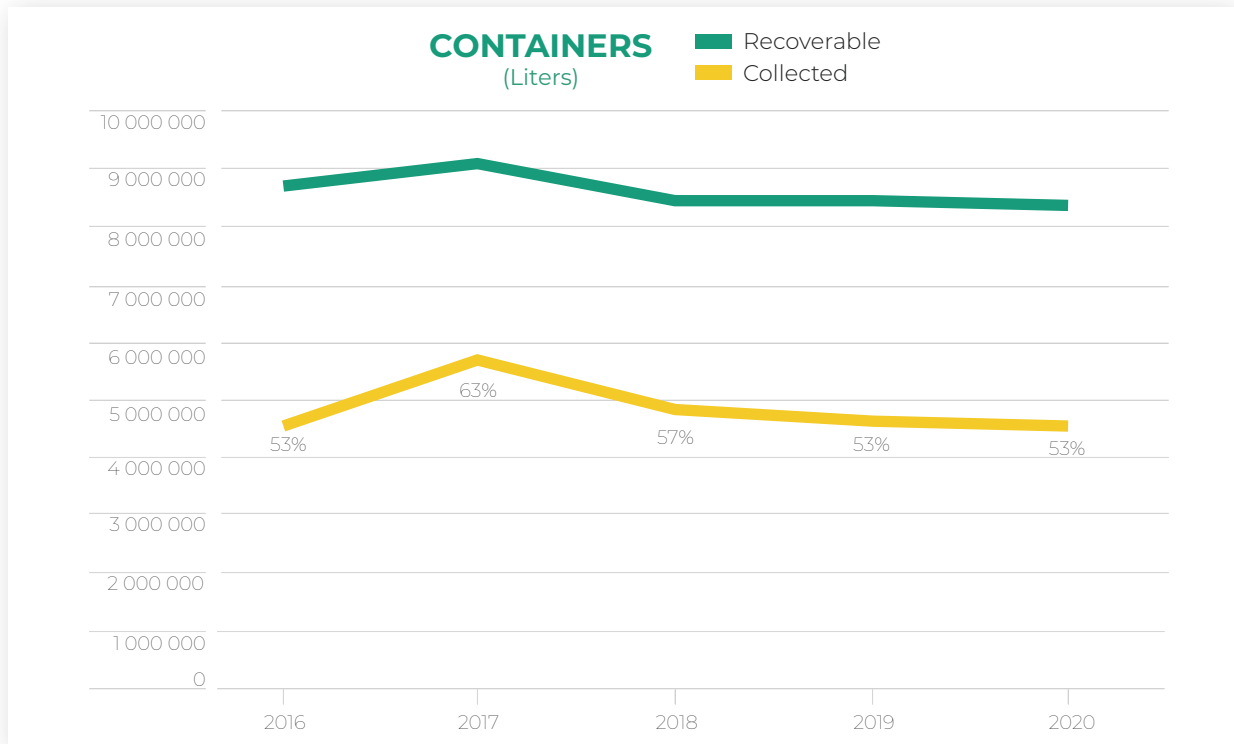
Members	182	Collectors	5	Processors	11
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Note: This information is based on remittances received and RIs paid up to February 12th, 2021 in connection to 2020.

UOMA NB Graphics

Recovery rates
from 2016 to 2020








UOMA PE Scoreboard

Sales and Recovery Summary
January to December 2020

Products	Meas.	Sales	Recoverable	Collected	Collec. %	Burned/ Recycled ^{6,7,8}	Burned %	Collected/ Recycled %	Target UOMA PE	Applicable in the Year
Oil	liters	2,348,993	1,625,503 ¹	113,979	7.0%	1,206,936	74.3%	81.3%	50.0%	2015
Filters	units	223,949 ²	223,949	139,132 ³				62.1%	25.0%	2015
	kg	67,733	67,733	42,080				62.1%	25.0%	2015
Oil and Aerosol Containers	liters	1,294,321	1,294,321	1,114,099 ⁴				86.1%	25.0%	2015
	kg	72,571	72,571	62,466 ⁴				86.1%	25.0%	2015
Glycol (antifreeze)	liters	300,563	129,092 ⁵	19,344		38,037		44.5%	50.0%	2017
Glycol (antifreeze) Containers	liters	153,525	153,525	100,395				65.4%	50.0%	2017
	kg	6,084	6,084	3,978				65.4%	50.0%	2017


	 Used Oil			 Used Filters			 Used Containers		
Zone	RI	In liters	%	RI	In kg	%	RI	Kg (Oil)	%
1	\$0.10	115,130	100%	\$1.00	60,200	100%	\$2.35	66,563	100%



ZONE LEGEND

1 Prince Edward Island

Ratings Legend

- 1 Recoverable oil = 69.2 %
- 2 Percentage of marketed filters Metal filter = 78.87 % Carboard filter = 21.13 %
- 3 Average weight for marketed filters Metal filter = 0.3576 kg Carboard filter = 0.0965 kg
- 4 The 5 % of reusable containers have been remove for PEI
- 5 Recoverable glycol (antifreeze) = 42.95 %
- 6 According to a study, 75 % of used oil is burned legally (recycled) in small furnaces
- 7 According to a study, 1% of used oil is pure glycol (antifreeze) : 13,343 liters x 2 = 26,685 liters of glycol (antifreeze).
- 8 According to a study realized in 2019, 11,352 liters of glycol (antifreeze) were resold or reused from vehicles having reached their end-of-life

 Products	Environmental Handling Charges (EHC)	Return Incentives (RI)	Net Difference	Average RI per quantity collected	
Oil	70,171	11,513	58,658	\$0.101/l	
Processing of Oil	-	4,284	(4,284)	\$0.038/l	
Filters	118,811	60,200	58,611	\$0.433/un.	\$1.43/kg
Oil and Aerosol Containers	163,604	157,467	6,137	\$0.141/un.	\$2.52/kg
Processing of Containers	-	20,921	(20,921)	\$0.019/un.	\$0.30/kg
Glycol (antifreeze)	21,133	13,214	7,919	\$0.683/l	
Glycol (antifreeze) Containers	17,559	9,878	7,681	\$1.624/un.	\$2.48/kg
Collector Incentive - Financial Support	-	28,354	(28,354)	\$0.250	
	391,278	305,831	85,447		

				 Used Glycol (antifreeze)			 Collection Facilities		
Kg (Glycol/antifreeze)	%	Total kg	%	RI	In liters	%	Commercial	IWMC	Total
4,211	100%	70,774	100%	\$0.68	13,214	100%	27	6	33

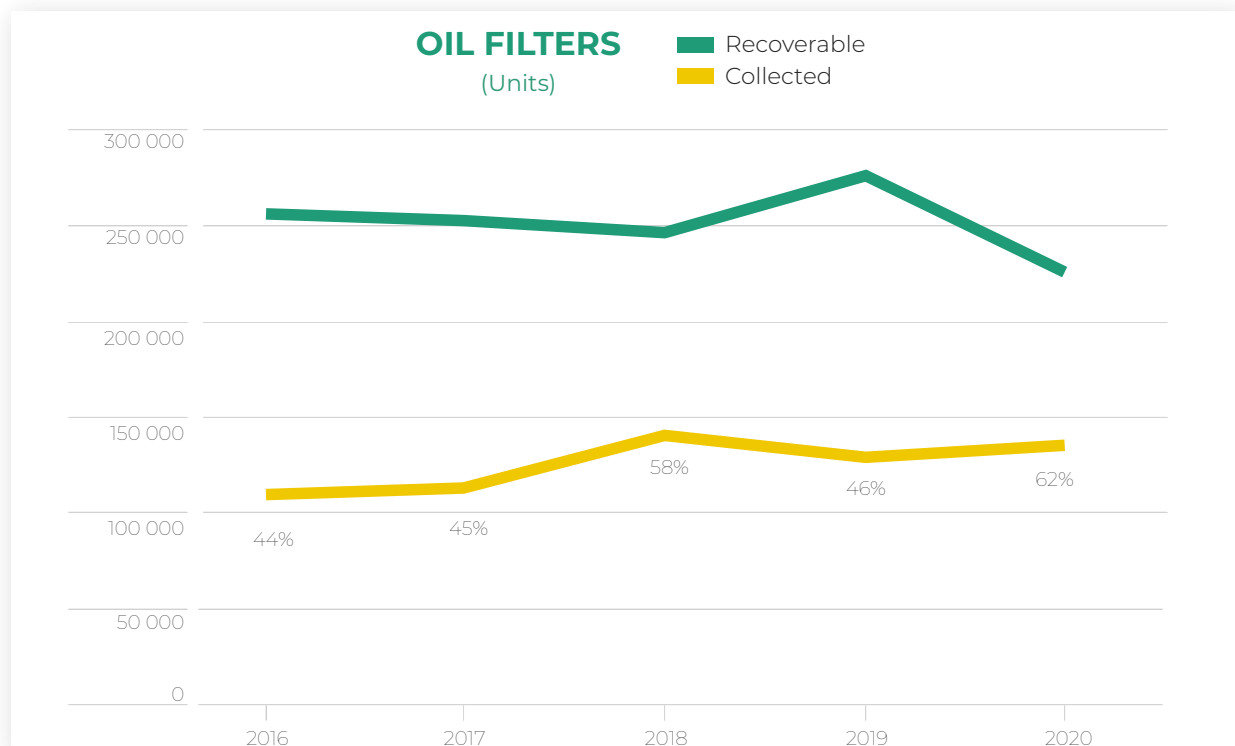
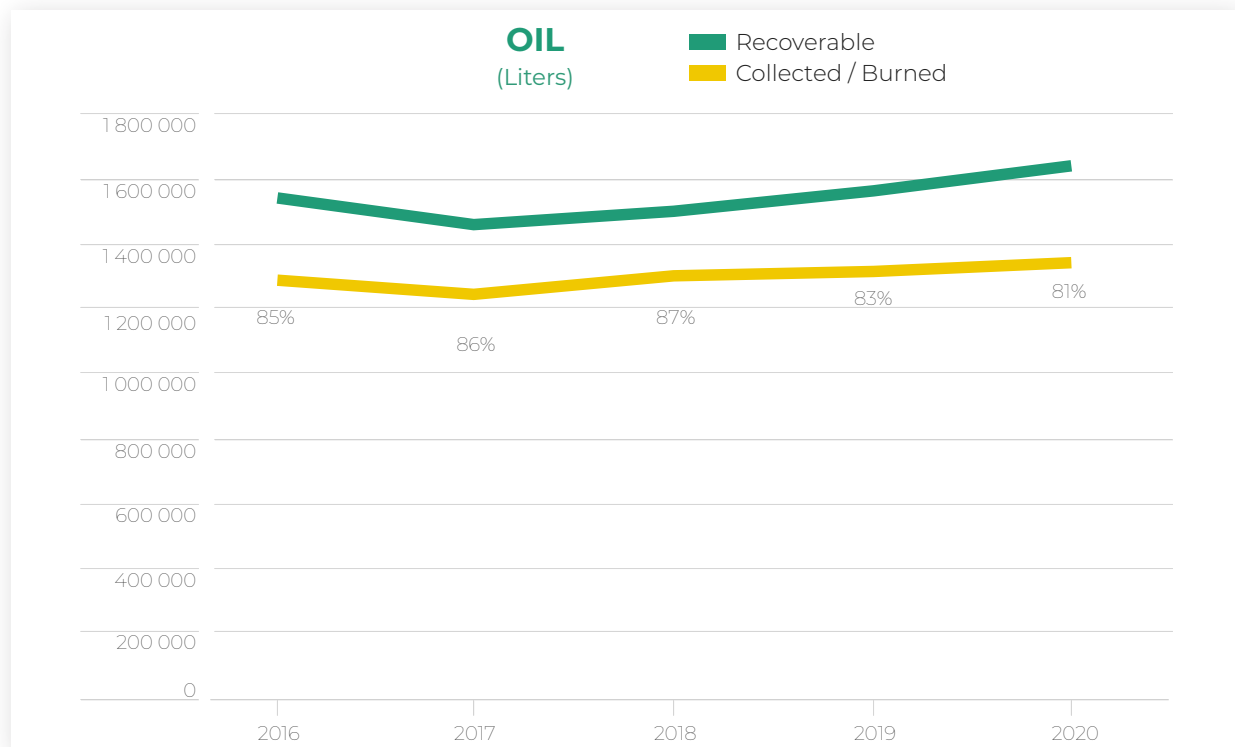
Year End 2020

Members	129	Collectors	3	Processors	8
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Note: This information is based on remittances received and RIs paid up to February 12th, 2021 in connection to 2020.

UOMA PE Graphics

Recovery rates
from 2016 to 2020

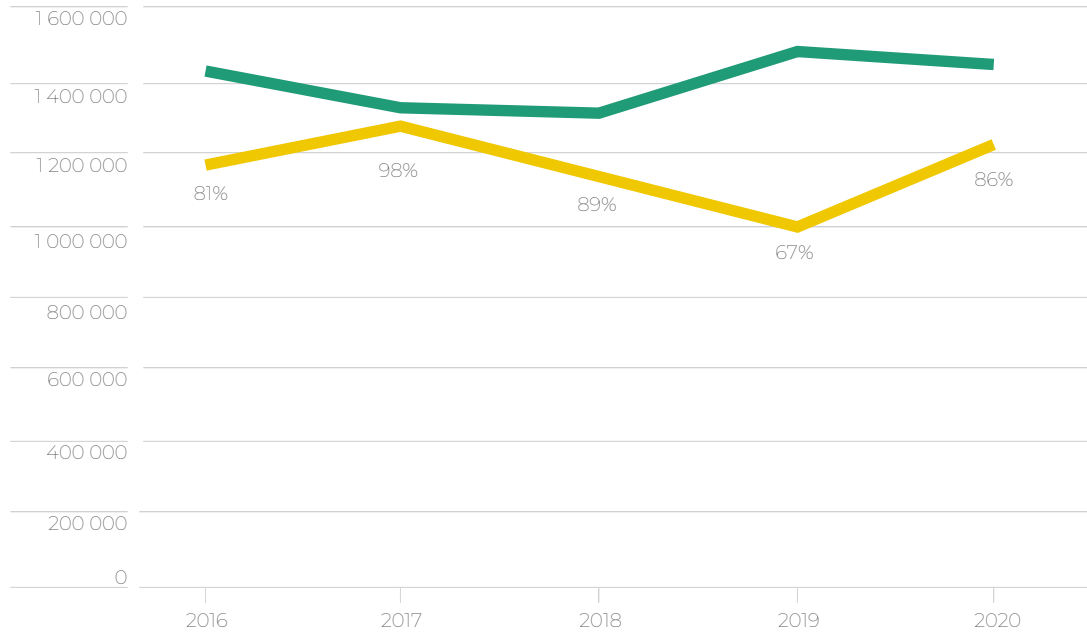




CONTAINERS

(Liters)

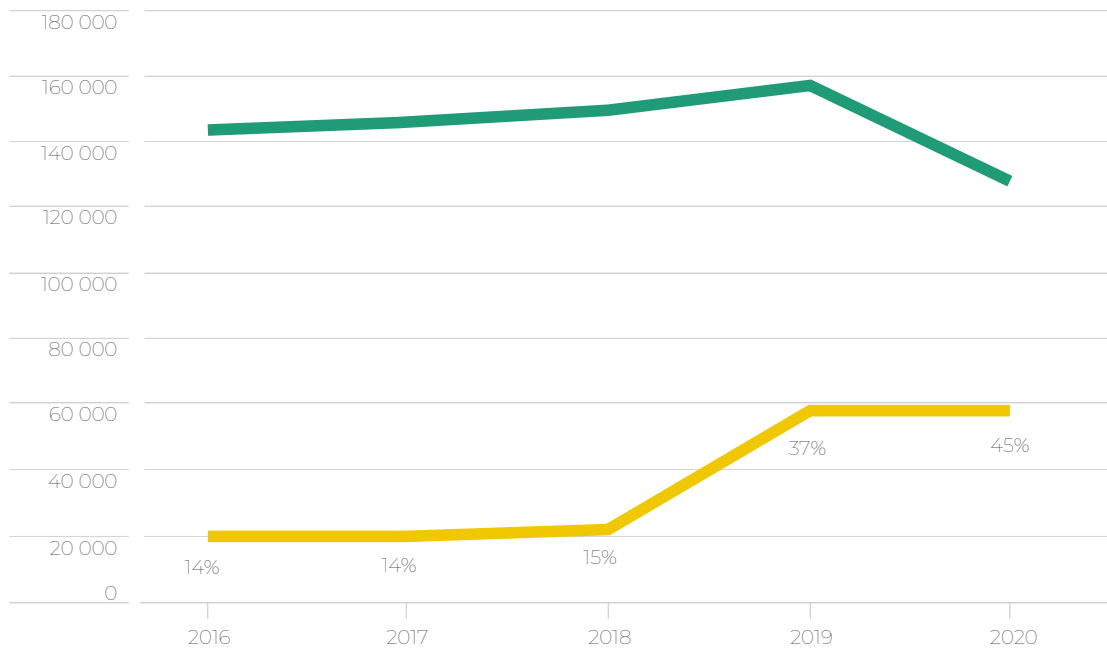
Recoverable
Collected



GLYCOL (ANTIFREEZE)

(Liters)




Recoverable
Collected / Burned



UOMA NL Scoreboard

Sales and Recovery Summary January to December 2020

Products	Meas.	Sales	Recoverable	Collected	Collec. %	Burned/ Recycled ^{6,7,8}	Burned %	Collected/ Recycled %	Target Recyc NL	Applicable in the Year
Oil	liters	9,379,275	6,490,458 ¹	1,241,110	19.1%	3,534,055	54.5%	73.6%	50.0%	2021
Filters	units	631,086 ²	631,086	181,109 ³				28.7%	25.0%	2021
	kg	189,316	189,316	54,330				28.7%	25.0%	2021
Oil and Aerosol Containers	liters	4,286,895	4,072,550	1,340,360 ⁴				32.9%	25.0%	2021
	kg	235,926	224,129	73,766 ⁴				32.9%	25.0%	2021
Glycol (antifreeze)	liters	1,006,239	412,659 ⁵	70,675		96,468		40.5%	50.0%	2023
Glycol (antifreeze) Containers	liters	454,992	454,992	73,078				16.1%	50.0%	2023
	kg	24,257	24,257	3,896				16.1%	50.0%	2023


	 Used oil			 Used filters			 Used containers		
Zone	RI	In liters	%	RI	In kg	%	RI	Kg (oil)	%
1	\$0.10	500,550	39.9%	\$1.75	47,051	60.5%	\$4.30	36,417	44.1%
2	\$0.12	23,636	1.9%	\$2.00	4,180	5.4%	\$4.45	7,431	9.0%
3	\$0.15	86,659	6.9%	\$2.30	6,710	8.6%	\$4.70	14,022	17.0%
4	\$0.15	123,958	9.9%	\$2.50	10,245	13.2%	\$7.00	19,000	23.0%
5	\$0.38	518,843	41.4%	\$2.00	9,538	12.3%	\$5.25	5,688	6.9%
Total	\$0.225	1,253,646	100.0%	\$1.94	77,724	100.0%	\$5.23	82,558	100.0%



ZONE LEGEND



Ratings Legend

- 1 Recoverable oil = 69.2 %
- 2 Percentage of marketed filters Metal filter = 78.87 % Carboard filter = 21.13 %
- 3 Average weight for marketed filters Metal filter = 0.3576 kg Carboard filter = 0.0965 kg
- 4 5 % of oil containers are used more than once / 95 % recoverable
- 5 Recoverable glycol (antifreeze) = 41.01 %
- 6 According to a study, 55 % of used oil is burned legally (recycled) in small furnaces
- 7 According to a study, 1% of used oil is pure glycol (antifreeze) : 48,234 liters x 2 = 96,468 liters of glycol (antifreeze)

 Products	Environmental Handling Charges (EHC)	Return Incentives (RI)	Net Difference	Average RI per quantity collected	
Oil	656,558	281,644	374,914	\$0.227/l	
Processing of Oil	-	31,406	(31,406)	\$0.025/l	
Filters	406,933	150,817	256,116	\$0.833/un.	\$2.78/kg
Oil and Aerosol Containers	926,355	432,304	494,051	\$0.323/un.	\$5.86/kg
Processing of Containers	-	24,955	(24,955)	\$0.019/un.	\$0.30/kg
Glycol (antifreeze)	192,875	96,876	95,999	\$1.371/l	
Glycol (antifreeze) Containers	90,998	21,350	69,648	\$0.292/un.	\$5.48/kg
Collector Incentive - Financial Support	-	88,797	(88,797)	\$0.250	
	2,273,719	1,128,149	1,145,571		

				 Used glycol (antifreeze)			 Collection Facilities		
Kg (glycol/antifreeze)	%	Total kg	%	RI	In liters	%	Commercial	Others**	Total
1,833	43.5%	38,250	44.1%	\$1.40	21,575	30.5%	33	2	35
405	9.6%	7,836	9.0%	\$1.45	3,895	5.5%	8	0	8
759	18.0%	14,781	17.0%	\$1.55	7,560	10.7%	51	9	60
983	23.3%	19,983	23.0%	\$1.75	12,560	17.8%	28	4	32
234	5.5%	5,922	6.8%	\$1.00	25,085	35.5%	2	0	2
4,214	100.0%	86,772	100.0%	\$1.37	70,675	100.0%	122	15	137

** : Central Newfoundland Waste Management and NorPen Regional Services Board

Year End 2020




Members	126	Collectors	6	Processors	12
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Note: This information is based on remittances received and RIs paid up to February 12th, 2021 in connection to 2020.

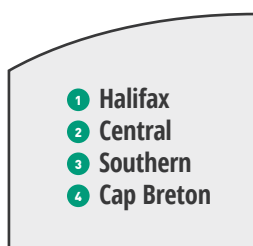
UOMA NS Scoreboard

Sales and Recovery Summary
January to December 2020

Products	Meas.	Sales	Recoverable	Collected	Collec. %	Burned/ Recycled ^{6,7,8}	Burned %	Collected/ Recycled %	Target Recyc NS	Applicable in the Year
Oil	liters	13,368,854	9,251,247 ¹	3,834,988	41.5%	5,037,304	54.5%	95.9%	60.0%	2020
Filters	units	1,138,272 ²	1,138,272	996,431 ³				87.5%	40.0%	2020
	kg	344,271	344,271	301,371				87.5%	40.0%	2020
Oil, DEF and Aerosol Containers	liters	7,118,768	6,762,830	2,544,802 ⁴				37.6%	40.0%	2020
	kg	402,403	382,283	143,850 ⁴				37.6%	40.0%	2020
Glycol (antifreeze)	liters	1,650,489	676,866 ⁵	124,932		180,021		45.1%	20.0%	2020
Glycol (antifreeze) Containers	liters	1,034,718	1,034,718	164,102				15.9%	30.0%	2020
	kg	50,616	50,616	8,028				15.9%	30.0%	2020


	 Used oil			 Used filters			 Used containers		
Zone	RI	In liters	%	RI	In kg	%	RI	Kg (oil)	%
1	\$0.04	2,254,872	58.2%	\$0.80	195,470	45.3%	\$2.25	45,148	29.3%
2	\$0.08	999,003	25.8%	\$0.85	132,335	30.7%	\$2.45	64,904	42.2%
3	\$0.10	367,354	9.5%	\$0.95	62,212	14.4%	\$2.60	23,453	15.2%
4	\$0.12	252,496	6.5%	\$1.10	41,122	9.5%	\$2.90	20,420	13.3%
Total	\$0.061	3,873,725	100.0%	\$0.87	431,139	100.0%	\$2.51	153,925	100.0%



ZONE LEGEND



Ratings Legend

- 1 Recoverable oil = 69.2 %
- 2 Percentage of marketed filters Metal filter = 78.87 % Carboard filter = 21.13 %
- 3 Average weight for marketed filters Metal filter = 0.3576 kg Carboard filter = 0.0965 kg
- 4 5 % of oil containers are used more than once / 95 % recoverable
- 5 Recoverable glycol (antifreeze) = 41.01 %
- 6 According to a study, 55 % of used oil is burned legally (recycled) in small furnaces
- 7 According to a study, 1% of used oil is pure glycol (antifreeze) : 90 011 liters x 2 = 180 021 liters of glycol (antifreeze)

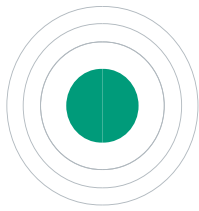
 Products	Environmental Handling Charges (EHC)	Return Incentives (RI)	Net Difference	Average RI per quantity collected	
Oil	534,754	237,151	297,603	\$0.062/l	
Processing of Oil	-	129,220	(129,220)	\$0.034/l	
Filters	600,297	373,196	227,101	\$0.375/un.	\$1.24/kg
Oil, DEF and Aerosol Containers	936,604	387,299	549,305	\$0.152/un.	\$2.69/kg
Processing of Containers	-	42,200	(42,200)	\$0.017/un.	\$0.30/kg
Glycol (antifreeze)	160,617	75,256	85,360	\$0.602/l	
Glycol (antifreeze) Containers	103,471	20,981	82,490	\$0.128/un.	\$2.61/kg
Collector Incentive - Financial Support	-	82,865	(82,865)	\$0.250	
	2,335,743	1,348,168	987,575		

				 Used glycol (antifreeze)			 Collection Facilities		
Kg (glycol/antifreeze)	%	Total kg	%	RI	In liters	%	Commercial	Municipal	Total
2,435	28.7%	47,583	29.3%	\$0.50	60,064	48.1%	97	1	98
3,582	42.3%	68,486	42.2%	\$0.60	37,757	30.2%	223	5	228
1,308	15.4%	24,761	15.2%	\$0.80	18,303	14.7%	119	4	123
1,146	13.5%	21,566	13.3%	\$0.90	8,808	7.1%	113	6	119
8,471	100.0%	162,396	100.0%	\$0.60	124,932	100.0%	552	16	568

Year End 2020

Members	124	Collectors	4	Processors	7
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Note: This information is based on remittances received and RIs paid up to February 12th, 2021 in connection to 2020.



UOMA ATLANTIC MEMBERS

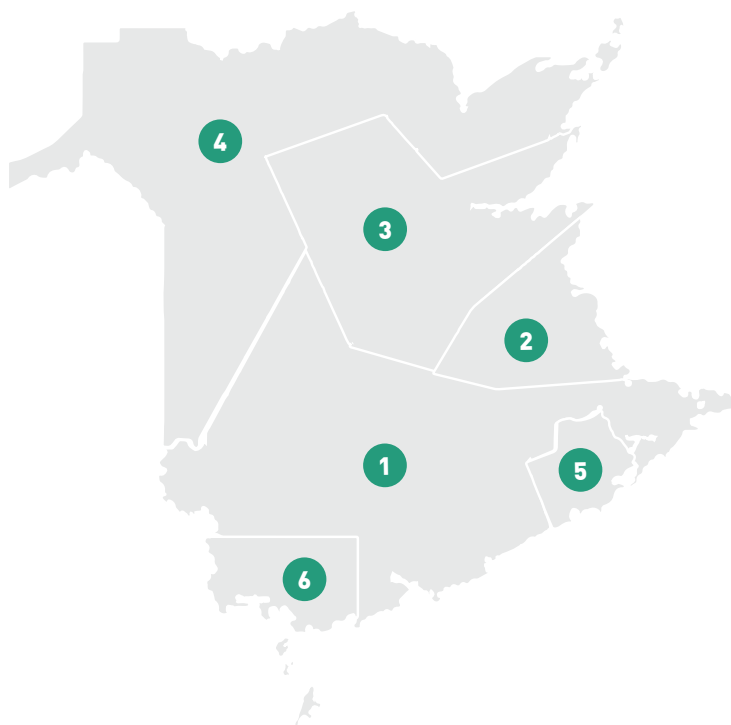
• UOMA NB • UOMA PE • UOMA NL • UOMA NS

- • • 1439174 Ont Ltd. - NLS Products
- • • A & I Products Canada Inc.
 - Acklands-Grainger Inc.
- ADF Diesel Montréal Inc.
- • Agco Parts Division
- • AGS Company Automotive Solutions, LCC
- • • Amsoil Inc.
- • • April Super Flo Inc.
- Arlyn Enterprises Ltd. DBA Boss Lubricants
- • Asalco Inc.
- • • Atlantic Compressed Air Ltd.
- • Atlantic Farm Serv. Inc. / Serv. Agric. Atlant. Inc.
- • • Atlas Copco Compressors Canada Inc.
- • AutoChoice Parts & Paints Ltd.
- Automobile Solutions Americas Inc.
- • • Aviall Canada Ltd.
- • • Baldwin Filters Inc.
- • Bass Pro Shops Canada ULC
- Beck Arnley Worldparts Inc.
- • • BestBuy Distributors Ltd.
- Blue Streak Hygrade Motor Products
 - Blue Water (Newfoundland) Ltd.
- • • Blue Water Agencies Ltd.
- • BMW Canada Inc.
- • Bosch Rexroth Canada Corporation
- BP Lubricants USA Inc.
- BP Marine Ltd.
- Brandt Tractor Ltd.
- • • BRP Inc.
- • • Cabela's Retail Canada Inc.
- Campbellton Auto Supply
- • • Canadian General Filters Ltd.
- • • Canadian Kawasaki Motors Inc.
- • • Canadian Tire Corporation
- • • Canadian Tire Petroleum
- • • CarQuest Canada Ltd.
- Carrefour du Camion St-Quentin
- Castrol Industrial North America Inc.
- • • Central Tire Service Ltd.
- • • Champion Laboratories Inc.
- • • Chevron Canada Ltd.
- Chicago Pneumatic Tool Company Canada Ltd.
 - • CLASS of America Inc.
- • • Club Car LLC - Ingersoll Rand Ind. Tech.
- • • CNH Industrial Canada Ltd.
- • Costco Wholesale Canada Ltd.
- • Crevier Lubrifiants Inc.
- • • Cummins Canada ULC
- • • Daimler Trucks Canada Ltd.
- DAS Companies, Inc. dba DAS Distributors
- Davanac Inc.
- East Coast Hydraulics
- • • Echo Power Equipment (Canada)
- Énergie Sonic Inc.
- Équipement SMS Inc.
- • • Fastenal Canada Ltd.
- • • FCA Canada Inc.
- • • Ford Motor Company of Canada Ltd.
- Fram Group (Canada) Inc.
- • • Fuelx Energy Ltd.
- Fullbore Marketing Ltd.
- • • Gamma Sales Inc.
- • • General Motors of Canada Company
 - G.F. Thompson Company Ltd.
 - G.K. Industries Ltd.
- • • Groupe BMR Inc.
- Groupe Environnemental Labrie Inc.
- • • Harley-Davidson Canada L.P.
- • • Harnois Énergies Inc.
- • Hastings Filters
- • Henkel Canada Corp.
- • • Hino Motors Canada Ltd.
- • • Home Depot of Canada Inc.
- • • Home Hardware Stores Ltd.
- • • Honda Canada Inc.
- Husqvarna Canada Corp.
 - Hydra-Fab Industrial Inc.
- • • Hyundai Auto Canada Corp.
- • • Imperial Oil
- • • Importations Thibault Ltée
- Industries Spectra Premium (Les)
- • Integrated Distribution Systems LP DBA Wajax Power
- • • Irving Blending & Packaging
- • Isuzu Commercial Truck of Canada Inc.
- • • ITW Permatex Canada
- Jacques Larochelle Inc.
 - • Jaguar Land Rover Canada ULC
- • • John Deere Canada ULC
- • • Kadex Aero Supply Ltd.
- • • Kaeser Compresseurs Canada Inc.
- • Keystone Automotive Operations of Canada Inc.
- • • Kia Canada Inc.
- • • Kimpex Inc.






- King-O-Matic Industries Ltd.
- Kleen-Flo Tumbler Industries Ltd.
- Klondike Lubricants Corporation
 - Krown Corporate
- KTM Canada Inc.
- Kubota Canada Ltd.
- Lubri-Lab Inc.
- Lucas Oil Products (Canada) Company
 - Machinerie R. Gagnon Inc.
- Mack Trucks Canada and Volvo Trucks Canada Divisions of Volvo Group Canada Inc.
- Mahle Aftermarket Inc.
- Mann+Hummel Filtration Technology US LLC
- Mann+Hummel Purolator Filters LLC
 - Marindustrial Inc.
 - Maritime Fuels
- Matech BTA Inc.
- Mazda Canada Inc.
- Mercedes-Benz Canada Inc.
- MFTA Canada Inc.
- Michaud Petroleum Inc.
- Milacron Canada Corp.
- Mitsubishi Motor Sales of Canada Inc.
- Modern Sales Co-Op
- Motion Industries (Canada) Inc.
- Motovan Inc.
- MSC Industrial Supply Co.
- MTD Products Ltd.
- National Energy Equipment Inc.
- Navistar Canada ULC
- NCH Canada Inc.
- Nissan Canada Inc.
- Orgill Canada Hardlines ULC
- Paccar of Canada Ltd. (Parts division)
 - Parker Hannifin Canada
- Parkland Corporation
- Parts Canada Development Co.
- Parts for Trucks Inc.
 - Peterbilt Atlantic
- Petro-Canada Lubricants Inc.
 - Philippe Gosselin & Associés Limitée
 - Phillips 66 Canada Ltd.
- Pièces d'Auto Transbec Inc. (Les)
- Pièces d'Auto Transit Inc. (Les)
 - Pièces de Transmission Unitrans Ltée (Les)
- Polaris Industries Inc.
 - Porsche Cars Canada Ltd.
- Prestone Canada
 - Prévost, une division de Groupe Volvo Canada Inc.
- Princess Auto Ltd.
- Pro Form Products Ltd.
- Produits Lubri-Delta Inc.
- Prolab Technolub Inc.
- PTI Transformers Inc.
- Recochem Inc.
- Ridge Tool Company
- Robco Inc.
- Robert Bosch Inc.
- Robert K. Buzzell Ltd.
- Rona Inc.
- Safety-Kleen Canada Inc.
- SC CLS Holdings ULC
 - Services Maintech (Les) / Maintech Services
- Shell Canada Products
- Sherwin Williams Canada Inc.
- Shoreline Lube Distribution Inc.
 - Sinto Racing Inc.
 - Small Town Lubes
 - SMS Equipment Inc.
 - Sobeys Capital Inc.
- Southwestern Petroleum Canada Ltd.
- Spécialités Hipertech Inc.
- Spectrum Brands Canada
- State Industrial Products DBA State Chemical Ltd.
- STIHL Limited
 - Strongco Limited Partnership
- Subaru Canada Inc.
- Suzuki Canada Inc.
- Teklub Canada Ltée
- Texas Refinery Corp. of Canada Ltd.
- Textron Off Road (Arctic Cat Sales Inc.)
- Toromont Cat
- Total Canada Inc.
- Toyota Canada Inc.
- UAP Inc.
 - Uni-Select Canada Inc.
- Univar Canada Ltd.
- Valvoline Canada Ltd.
- Vast-Auto Distribution Atlantic Ltd.
- Verco International Inc.
- Vermeer Canada Inc.
- Volkswagen Group Canada Inc.
- Volvo Car Canada Ltd.
- Wainbee Ltd.
 - Wajax Equipment
- Wajax Industrial Components Ltd.
- Wakefield Canada Inc.
- Walmart Canada Corp.
- Walter Surface Technologies Inc.
- WD-40 Company (Canada) Ltd.
 - Western Petroleum
- Westpier Marine and Industrial Supply Inc.
- Worldpac Canada Inc.
 - WTC Parts Canada Inc.
- Wurth Canada Ltd.
- Yamaha Motor Canada Ltd.

UOMA New-Brunswick Zones-NB

- 1 Kings, Queens, Saint John, Sunbury, Westmorland, York
- 2 Kent
- 3 Northumberland
- 4 Carleton, Gloucester, Madawaska, Restigouche, Victoria
- 5 Albert
- 6 Charlotte



Map and RI Table

ZONE		1	2	3	4	5	6
	Used oil (\$/liter)	0.04	0.11	0.11	0.07	0.11	0.11
	Used glycol (antifreeze) (45-55) (\$/liter)	0.53	0.68	0.68	0.60	0.68	0.68
	Used filters (\$/kg)	0.80	1.00	1.00	0.90	1.00	1.00
	Used oil and used glycol (antifreeze) containers (\$/kg)	2.30	2.45	2.45	2.75	2.50	2.50
	Aerosols (\$/kg)	3.65	3.95	3.95	3.80	3.95	3.95

Note: For information concerning RI rates for internal collectors processors, please contact UOMA Atlantic.

UOMA Prince Edward Island Zones-PE



1 Prince Edward Island

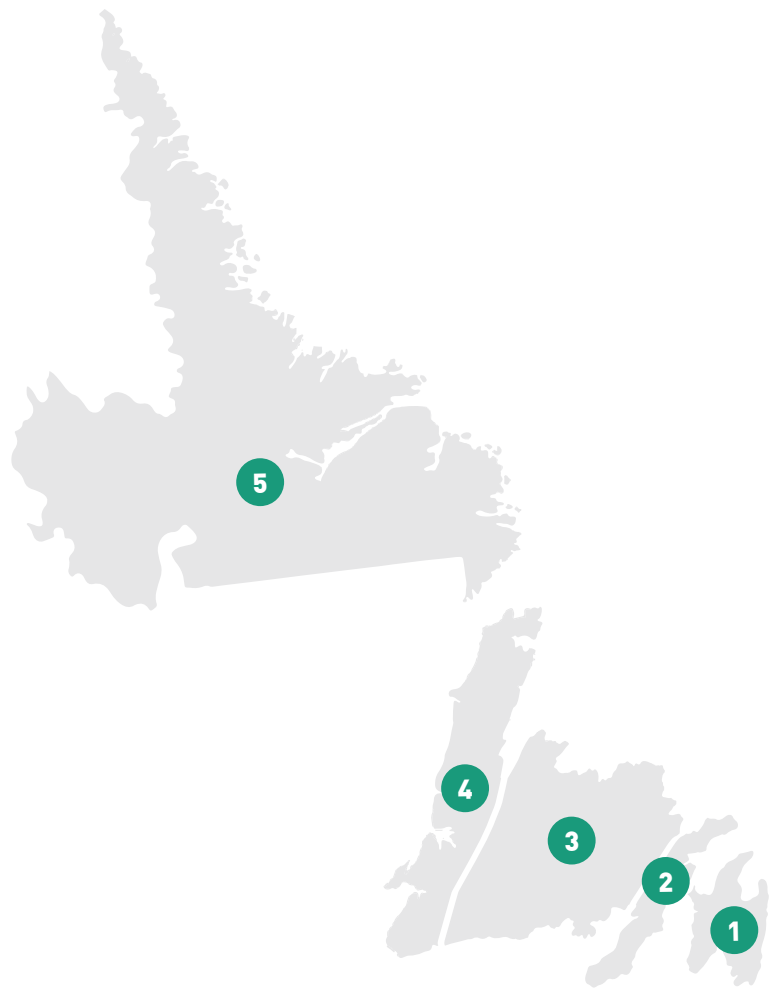
PE Map and RI Table

ZONE		1
	Used oil (\$/liter)	0.10
	Used glycol (antifreeze) (45-55) (\$/liter)	0.68
	Used filters (\$/kg)	1.00
	Used oil and used glycol (antifreeze) containers (\$/kg)	2.35
	Aerosols (\$/kg)	3.95

Note: For information concerning RI rates for internal collectors processors, please contact UOMA Atlantic.

UOMA Newfoundland and Labrador Zones-NL

- 1 Avalon
- 2 Eastern
- 3 Central
- 4 Western
- 5 Labrador



Map and RI Table

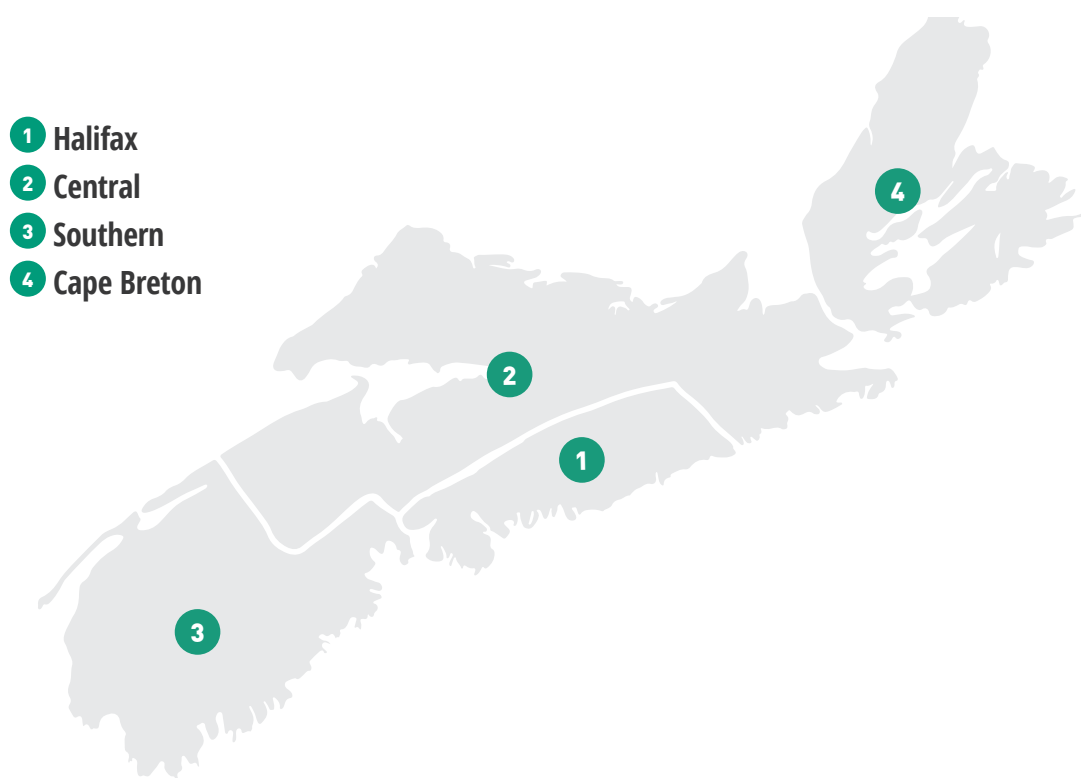
ZONE		1	2	3	4	5 ¹
	Used oil (\$/liter)	0.10	0.12	0.15	0.15	0.15
	Used glycol (antifreeze) (45-55) (\$/liter)	1.40	1.45	1.55	1.75	1.00
	Used filters (\$/kg)	1.75	2.00	2.30	2.50	2.00
	Used oil and used glycol (antifreeze) containers (\$/kg)	4.30	4.45	4.70	7.00	5.25
	Aerosols (\$/kg)	7.25	7.60	8.15	9.00	5.00

Note ¹: For zone 5, Labrador, a special transportation return incentive of \$0.23 per liter will be given for oil processed outside zone 5.






Note: For information concerning RI rates for internal collectors processors, please contact UOMA Atlantic.

UOMA Nova Scotia

Zones-NS



Map and RI Table

ZONE		1	2	3	4
	Used oil (\$/liter)	0.04	0.08	0.10	0.12
	Used glycol (antifreeze) (45-55) (\$/liter)	0.50	0.60	0.80	0.90
	Used filters (\$/kg)	0.80	0.85	0.95	1.10
	Used oil, glycol (antifreeze) and diesel exhaust fluid containers (\$/kg)	2.25	2.45	2.60	2.90
	Aerosols (\$/kg)	3.65	3.75	3.95	4.05

Note : For information concerning RI rates for internal collectors processors, please contact UOMA Atlantic.

STANDARD FLOW CYCLE

Of funds and products



MEMBERS

Brand owners or first importers or suppliers who fund the system :

- **\$0.03** (NB and PE) **\$0.07** (NL) **\$0.04** (NS) per liter for applicable lubricating oil;
- **\$0.10** (before April 01, 2020) **\$0.12** (since April 01, 2020) (NB and PE) **\$0.20** (NL) **\$0.12** (NS) per liter for oil and glycol (antifreeze) containers of 50 liters or less;
- **\$0.17** (before April 01, 2020) **\$0.20** (since April 01, 2020) (NB and PE) **\$0.50** (NL) **\$0.20** (NS) per liter for non-metal or non-HDPE oil and glycol (antifreeze) containers of 50 liters or less;
- **\$0.10** (NS) per liter of diesel exhaust fluid container;
- **\$0.08** (NB and PE) **\$0.20** (NL) **\$0.10** (NS) per liter of glycol (antifreeze) mix;
- **\$0.12** (NB and PE) **\$0.35** (NL) **\$0.18** (NS) per liter of glycol (antifreeze) concentrate;
- **\$0.50** (NB, PE and NS) **\$0.60** (NL) per filter of 8 inches or less or 203 mm in height;
- **\$1.00** (NB, PE and NS) **\$1.20** (NL) per filter of more than 8 inches or 203 mm or more;
- **\$0.50** (NB, PE and NS) **\$0.60** (NL) per sump type filter for automatic transmissions;
- **\$0.25** (NB, PE and NS) **\$0.35** (NL) per aerosol container.



COLLECTORS

Companies who pick up the products from generators and collection facilities and receive subsidies from UOMA NB (page 18), UOMA PE (page 19), UOMA NL (page 20) and UOMA NS (page 21).

PROCESSORS

Companies who give a second life to products.

COLLECTION FACILITIES

Establishments registered with UOMA NB, UOMA PE, UOMA NL and UOMA NS to receive from the public, at no cost to them, used oil and glycol materials governed by the Regulations.

GENERATORS

Establishments that generate used products (garages, car dealerships, ports and harbours, commercial, industrial and municipal sectors, forestry, agriculture, transporters, individuals).

INDEPENDANT AUDITOR'S REPORT

To the Members of the Atlantic Used Oil Management Association (UOMA – Atlantic)

Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Atlantic Used Oil Management Association (UOMA – Atlantic) (the Organization) as at December 31, 2020 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-profit Organizations (ASNPO).

What we have audited

The Organization's financial statements comprise:

- the statements of financial position as at December 31, 2020;
- the statements of changes in net assets for the year then ended;
- the statement of revenues and expenses for the year then ended;
- the statement of cash flows for the year ended; and
- the notes to financial statements, which include a summary of significant accounting policies and other explanatory information.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

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

Independence

We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Responsibilities of management and those charged with governance for the financial statements

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

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

INDEPENDANT AUDITOR'S REPORT

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

PricewaterhouseCoopers LLP¹

Brossard, Quebec

April 9, 2021

1 CPA auditor, CA, public accountancy permit No.A128779

REVENUES AND EXPENSES

For the year ended
December 31, 2020

	2020 \$	2019 \$
REVENUES		
Environmental Handling Charges	7,396,191	3,205,375
Registration and renewal	24,017	30,616
Investment income	67,965	176,645
	7,488,173	3,412,636
PROGRAM EXPENSES		
Return incentives	3,570,839	1,429,599
Return incentives - Collectors bonus incentive	332,056	-
Oil processing incentives	252,346	-
Processing incentives - Decontamination incentives	171,153	97,251
Collection facilities incentives	50,798	82,118
Advertising and communications	143,169	207,928
Contribution to regulatory authority (note 10)	258,731	193,000
Management fees (note 3)	201,932	170,401
Office and general expenses	15,171	190,806
Legal fees	22,607	35,180
Consulting fees	203,777	127,942
Bad debt	-	2,115
Compliance reviews and audits	54,830	60,746
Container segregation	-	5,000
	5,277,409	2,602,086
ADMINISTRATION EXPENSES		
Management fees (note 3)	272,962	251,349
Office and general expenses	45,110	21,944
Professional fees	20,404	18,117
Amortization of intangible assets	37,218	24,787
	375,694	316,197
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	1,835,070	494,353

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

APPENDIX A

Sectoral Income

Additional information for the year
ended December 31, 2020

	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Nova Scotia	TOTAL 2020 \$	TOTAL 2019 \$
REVENUES						
Environmental Handling Charges	2,395,451	391,278	2,273,719	2,335,743	7,396,191	3,205,375
Registration and renewal	3,359	2,800	6,400	11,458	24,017	30,616
Investment income	65,235	2,720	10	-	67,965	176,645
TOTAL REVENUES	2,464,045	396,798	2,280,129	2,347,201	7,488,173	3,412,636
EXPENSES						
Program						
Return incentives	1,241,693	252,272	982,991	1,093,883	3,570,839	1,429,599
Return incentives - Collectors bonus incentive	132,040	28,354	88,797	82,865	332,056	-
Oil processing incentives	87,436	4,284	31,406	129,220	252,346	-
Processing incentives - Decontamination incentives	83,077	20,921	24,955	42,200	171,153	97,251
Collection facilities incentives	3,008	160	5,030	42,600	50,798	82,118
Advertising and communications	37,062	9,213	32,819	64,075	143,169	207,928
Contribution to regulatory authority	175,216	5,000	78,515	-	258,731	193,000
Management fees (note 3)	68,658	8,077	48,462	76,735	201,932	170,401
Office and general expenses (recovery)	5,437	842	(4,393)	13,285	15,171	190,806
Legal fees	6,546	4,123	4,621	7,317	22,607	35,180
Consulting fees	59,271	12,483	60,269	71,754	203,777	127,942
Bad debt	-	-	-	-	-	2,115
Compliance reviews and audits	28,217	7,375	19,238	-	54,830	60,746
Container segregation	-	-	-	-	-	5,000
	1,927,661	353,104	1,372,710	1,623,934	5,277,409	2,602,086
Administration						
Management fees (note 3)	92,807	10,918	65,511	103,726	272,962	251,349
Office and general expenses	12,765	1,501	12,317	18,527	45,110	21,944
Professional fees	5,644	508	5,517	8,735	20,404	18,117
Amortization of intangible assets	12,654	1,489	8,932	14,143	37,218	24,787
	123,870	14,416	92,277	145,131	375,694	316,197
EXCESS OF REVENUES OVER EXPENSES	412,514	29,278	815,142	578,136	1,835,070	494,353

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

APPENDIX B

UOMA New Brunswick

Additional information for the
year ended December 31, 2020

	2020 \$	2019 \$
REVENUES		
Environmental Handling Charges	2,395,451	2,337,354
Registration and renewal	3,359	5,815
Investment income	65,235	162,531
TOTAL REVENUES	2,464,045	2,505,700
EXPENSES		
Program		
Return incentives	1,241,693	1,144,752
Return incentives - Collectors bonus incentive	132,040	-
Oil processing incentives	87,436	-
Processing incentives - Decontamination incentives	83,077	73,463
Collection facilities incentives	3,008	32,153
Advertising and communications	37,062	104,852
Contributions to regulatory authority	175,216	170,000
Management fees (note 3)	68,658	85,201
Office and general expenses	5,437	79,808
Legal fees	6,546	21,490
Consulting fees	59,271	63,093
Bad debt	-	2,110
Compliance reviews and audits	28,217	47,247
Container segregation	-	5,000
	1,927,661	1,829,169
Administration		
Management fees (note 3)	92,807	125,675
Office and general expenses	12,765	8,121
Professional fees	5,644	11,826
Amortization of intangible assets	12,654	12,393
	123,870	158,015
EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR	412,514	518,516

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

APPENDIX C

UOMA Prince Edward Island

Additional information for the
year ended December 31, 2020

	2020 \$	2019 \$
REVENUES		
Environmental Handling Charges	391,278	402,288
Registration and renewal	2,800	2,922
Investment income	2,720	14,114
TOTAL REVENUES	396,798	419,324
EXPENSES		
Program		
Return incentives	252,272	211,383
Return incentives - Collectors bonus incentive	28,354	-
Oil processing incentives	4,284	-
Process incentives	20,921	23,788
Collection facilities incentives	160	5,200
Advertising and communications	9,213	24,911
Contributions to regulatory authority	5,000	5,000
Management fees (note 3)	8,077	17,040
Office and general expenses	842	8,486
Legal fees	4,123	3,464
Consulting fees	12,483	10,851
Bad debt	-	5
Compliance reviews and audits	7,375	13,499
	353,104	323,627
Administration		
Management fees (note 3)	10,918	25,135
Office and general expenses	1,501	1,348
Professional Fees	508	2,365
Amortization of intangible assets	1,489	2,479
	14,416	31,327
EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR	29,278	64,370

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

APPENDIX D

UOMA Newfoundland and Labrador

Additional information for the
year ended December 31, 2020

	2020 \$	2019 \$
REVENUES		
Environmental Handling Charges	2,273,719	465,733
Registration and renewal	6,400	21,879
Investment income	10	-
TOTAL REVENUES	2,280,129	487,612
EXPENSES		
Program		
Return incentives	982,991	73,464
Return incentives - Collectors bonus incentive	88,797	-
Oil processing incentives	31,406	-
Processing incentives - Decontamination incentives	24,955	-
Collection facilities incentives	5,030	44,765
Advertising and communications	32,819	78,165
Contributions to regulatory authority	78,515	18,000
Management fees (note 3)	48,462	68,160
Office and general expenses (recovery)	(4,393)	102,512
Legal fees	4,621	10,226
Consulting fees	60,269	53,998
Compliance audit	19,238	-
	1,372,710	449,290
Administration		
Management fees (note 3)	65,511	100,539
Office and general expenses	12,317	12,475
Professional Fees	5,517	3,926
Amortization of intangible assets	8,932	9,915
	92,277	126,855
EXCESS OF REVENUES OVER EXPENSES (EXPENSES OVER REVENUES) FOR THE YEAR	815,142	(88,533)

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

APPENDIX E

UOMA Nova Scotia

Additional information for the
year ended December 31, 2020

	2020 \$	2019 \$
REVENUES		
Environmental Handling Charges	2,335,743	-
Registration and renewal	11,458	-
TOTAL REVENUES	2,347,201	-
EXPENSES		
Program		
Return incentives	1,093,883	-
Return incentives - Collectors bonus incentive	82,865	-
Oil processing incentives	129,220	-
Processing incentives - Decontamination incentives	42,200	-
Collection facilities incentives	42,600	-
Advertising and communications	64,075	-
Management fees (note 3)	76,735	-
Office and general expenses	13,285	-
Legal fees	7,317	-
Consulting fees	71,754	-
	1,623,934	-
Administration		
Management fees (note 3)	103,726	-
Office and general expenses	18,527	-
Professional Fees	8,735	-
Amortization of intangible assets	14,143	-
	145,131	-
EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR	578,136	-

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

CHANGES

In net assets

For the year ended
December 31, 2020

	Unrestricted New Brunswick	Unrestricted Prince Edward Island	Unrestricted Newfoundland and Labrador	Unrestricted Nova Scotia	Reserve Fund	2020 \$
Balance - Beginning of Year	1,628,278	232,705	(88,533)	—	3,200,000	4,972,450
Excess of revenues over expenses for the year	412,514	29,278	815,142	578,136	—	1,835,070
Balance - End of Year	2,040,792	261,983	726,609	578,136	3,200,000	6,807,520

	Unrestricted New Brunswick	Unrestricted Prince Edward Island	Unrestricted Newfoundland and Labrador	Unrestricted Nova Scotia	Reserve fund	2019 \$
Balance - Beginning of Year	1,109,762	168,335	—	—	3,200,000	4,478,097
Excess of revenues over expenses (expenses over revenues) for the year	518,516	64,370	(88,533)	—	—	494,353
Balance - End of Year	1,628,278	232,705	(88,533)	—	3,200,000	4,972,450

The accompanying notes are an integral part of these financial statements

FINANCIAL

Position

As December 31, 2020

	2020 \$	2019 \$
ASSETS		
Current Assets		
Cash	5,086,136	1,131,086
Accounts receivable	2,168,229	1,157,066
Advance to Recycle NB	29,336	46,836
Prepaid expenses	3,458	1,729
Current portion of investments (note 5)	200,000	500,000
	7,487,159	2,836,717
Investments (note 5)	2,298,159	3,073,580
Intangible assets (note 6)	50,967	47,326
	9,836,285	5,957,623
LIABILITIES		
Current Liabilities		
Accounts payable (note 7)	2,889,824	959,469
Advances from an organization (note 8)	138,941	25,704
	3,028,765	985,173
NET ASSETS		
Unrestricted		
New Brunswick	2,040,792	1,628,278
Prince Edward Island	261,983	232,705
Newfoundland and Labrador	726,609	(88,533)
Nova Scotia	578,136	-
Reserve fund (note 4)	3,200,000	3,200,000
	6,807,520	4,972,450
	9,836,285	5,957,623
Commitments (note 9)		

On behalf of the Board:
 Mr. David Bois, Chairperson
 Mr. Mike Jennex, Vice-Chairperson

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

CASH Flows

For the year ended
December 31, 2020

CASH FLOWS FROM

	2020 \$	2019 \$
Operating activities		
Excess of revenues over expenses for the year	1,835,070	494,353
Adjustment for		
Unrealized gain on investments (note 5)	(71,773)	(82,140)
Amortization of intangible assets	37,218	24,787
	1,800,515	437,000
Changes in non-cash working capital items (note 11)	1,048,200	(127,636)
	2,848,715	309,364
Investing activities		
Net change in investments	1,147,194	(8,443)
Acquisition of intangible assets	(40,859)	(67,085)
	1,106,335	(75,528)
Net change in cash and cash equivalents during the year	3,955,050	233,836
Cash and cash equivalents - Beginning of year	1,131,086	897,250
Cash and cash equivalents - End of year	5,086,136	1,131,086

The accompanying notes are an integral part of these financial statements



NOTES TO Financial Statements

For the year ended
Dec. 31, 2020

1 Governing Statute and Nature of Business

Atlantic Used Oil Management Association Inc. (UOMA – Atlantic) (the “Organization”) was incorporated on November 18, 2013 under Part I of the New Brunswick Companies Act. According to the federal and provincial Income Tax Acts, it is a non profit organization and is therefore exempt from income taxes.

The Organization has the mandate to establish and manage an integrated program of recovery and reclamation for used oil and antifreeze and also for oil, fluid and antifreeze containers in an efficient and responsible manner.

2 Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian Accounting Standards for Not-for-profit Organizations (ASNPO) in Part III of the CPA Canada Handbook – Accounting.

Use of estimates

The preparation of these financial statements in accordance with ASNPO requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual information could differ from that determined based on these estimates and assumptions. These estimates are reviewed periodically and adjustments are made to income in the year they become known.

On March 11, 2020, the World Health Organization announced that COVID 19 (2019 coronavirus disease) could be classified as a pandemic. The announcement triggered the implementation of a series of public health and emergency measures to combat the spread of the virus.

The duration and the severity of COVID 19 on local and global economies remain unknown at this time. Given the ever changing situation and the resulting economic uncertainty, the financial impact is too uncertain to be estimated at this time. The repercussions will be recorded when they are known and can be evaluated.

Return incentives

Return incentive expenses are recognized when the lubricating oil and antifreeze and/or containers and filters are collected by a registered collector of the Organization.

Processing incentives

Processing incentive expenses are recognized when the lubricating oil containers are processed by the Organization’s registered processor.

Financial instruments

Measurement of financial instruments

The Organization initially measures its financial assets and financial liabilities at fair value, except for certain non arm’s length transactions. The Organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for investment in quoted shares, which is measured at fair value.

Financial assets measured at amortized cost consist of cash, accounts receivable and advance to Recycle NB. Financial liabilities measured at amortized cost consist of accounts payable and advances from an organization.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the writedown is recognized in the statement of revenues and expenses. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of revenues and expenses.

2 Significant Accounting Policies (continued)

Investments

Investments in quoted equity instruments are accounted for at fair value, and changes in fair value are recognized in the statement of revenues and expenses.

Cash and cash equivalents

Cash and cash equivalents consist of cash and other highly liquid financial instruments with maturities of three months or less from date of purchase. Term deposits with maturities exceeding three months from date of purchase are not included in cash and cash equivalents. They are considered as an investment.

Revenue recognition

Revenue from environmental handling charges are recognized when the lubricating oil and antifreeze and/or oil containers and oil filters are sold by members, based on their remittance forms, except for (a) revenue from prior years received in the current year following a new registration, because environmental handling charges must be remitted retroactively for seven years; and (b) additional revenue determined following a compliance review. These environmental handling charges are recognized in the year during which they are determined.

Intangible assets

The website is accounted for at cost and is amortized on the basis of its useful life using the straight line method over a three-year period.

Expense allocation

The Organization presents its expenses by function.

Management fees shared by program and administration functions are allocated proportionally to the estimated hours spent by the common staff for each organization (note 3).

NOTES TO Financial Statements

For the year ended
Dec. 31, 2020

3 Management Fees

The Organization retains the services of Société de gestion des Huile usagées (SOGHU) for the purposes of assisting the Organization in the conception, implementation and operation of the recovery and reclamation program required to ensure the appropriate recovery and reclamation of the designated products in accordance with the legislative and regulatory requirements of the Atlantic provinces. For the year ended December 31, 2020, the pro rata basis used is 34% for New Brunswick (2019 – 50%), 4% for Prince Edward Island (2019 – 10%), 24% for Newfoundland and Labrador (2019 – 40%) and 38% for Nova Scotia (2019 – nil).

Management costs incurred during the previous year with SOGHU are itemized as follows:

	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Nova Scotia	TOTAL
2020	\$	\$	\$	\$	\$
Program	68,658	8,077	48,462	76,735	201,932
Administration	92,807	10,918	65,511	103,726	272,962
	161,465	18,995	113,973	180,461	474,894

PROGRAM

Container segregation	8,959	1,054	6,323	10,013	26,349
Advertising and communications	6,357	748	4,487	7,104	18,696
Salaries, fringe benefits, and management and administration services	47,136	5,545	33,273	52,682	138,636
Consulting fees	5,975	703	4,217	6,678	17,573
Office and general expenses	231	27	162	258	678
	68,658	8,077	48,462	76,735	201,932

ADMINISTRATION

Office and general expenses	11,457	1,348	8,087	12,805	33,697
Rent	9,450	1,112	6,670	10,561	27,793
Salaries, fringe benefits, and management and administration services	65,817	7,743	46,460	73,560	193,580
Amortization of fixed assets	6,083	715	4,294	6,800	17,892
	92,807	10,918	65,511	103,726	272,962

3 Management Fees (continued)

Management costs incurred during the previous year with SOGHU are itemized as follows:

	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Nova Scotia	TOTAL
2019	\$	\$	\$	\$	\$
Program	85,201	17,040	68,160	-	170,401
Administration	125,675	25,135	100,539	-	251,349
	210,876	42,175	168,699	-	421,750

PROGRAM

Container segregation	12,635	2,527	10,107	-	25,269
Advertising and communications	2,111	422	1,689	-	4,222
Salaries, fringe benefits, and management and administration service	56,530	11,306	45,224	-	113,060
Consulting fees	8,465	1,693	6,772	-	16,930
Office and general expenses	5,460	1,092	4,368	-	10,920
	85,201	17,040	68,160	-	170,401

ADMINISTRATION

Office and general expenses	14,769	2,954	11,815	-	29,538
Rent	10,270	2,054	8,216	-	20,540
Salaries, fringe benefits, and management and administration services	84,883	16,977	67,907	-	169,767
Amortization of fixed assets	15,753	3,150	12,601	-	31,504
	125,675	25,135	100,539	-	251,349

4 Reserve Fund

The reserve fund was established by the Board of Directors of the Organization to cover operating costs for one financial year. As at December 31, 2020, the accumulated reserve fund by province is as follows:

	2020 \$	2019 \$
New Brunswick	3,000,000	3,000,000
Prince Edward Island	200,000	200,000
	3,200,000	3,200,000

NOTES TO Financial Statements

For the year ended
Dec. 31, 2020

5 Investments

	2020 \$	2019 \$
Term deposits, bearing interest at rates ranging from 2.50% to 3.38%, maturing until December 2023	1,626,089	2,126,891
Mutual funds	800,297	1,364,549
Unrealized gain on investments	71,773	82,140
	2,498,159	3,573,580
Less: Current portion	200,000	500,000
	2,298,159	3,073,580

6 Intangible Assets

			2020	2019		
			\$	\$		
			Cost	Accumulated amortization	Net value	Net value
Website			154,782	103,815	50,967	47,326

7 Accounts Payable

	2020 \$	2019 \$
Trade	2,298,949	485,985
Salaries payable	4,410	-
Trade - SOGHU	474,894	421,751
Sales Tax payable	111,571	51,733
	2,889,824	959,469

8 Advances from an Organization

Cash flows and the current management of the Organization and SOGHU were carried out by a common general manager. The advances from an organization consist of expenses assumed relating to the management of the Organization. These advances are interest free and do not include terms of repayment. The balance owed is \$138,941 as at December 31, 2020 (2019 – \$25,704).

9 Commitments

Contributions to Recycle NB

Under the Designated Material Regulation of the Clean Environment Act of New Brunswick, the Organization must cover annual administrative costs incurred by Recycle NB, with regard to oil, oil filters, oil containers, glycol and glycol containers. The estimated amount for 2021 is \$175,000.

Contribution to PEI Department of Environment, Water and Climate Change

Under the Materials Stewardship and Recycling Regulations of the Environmental Protection Act of Prince Edward Island, the Organization must pay an annual fee of \$5,000.

Contributions to MMSB

Under the Waste Management Regulations of the Newfoundland and Labrador Environmental Protection Act, the Organization must cover the annual administrative costs incurred by the Multi Materials Stewardship Board (MMSB) in respect of oil, oil filters, oil containers and glycol containers. The estimated amount for 2021 is \$80,000.

Management and administration services

The Organization has reached an agreement with SOGHU that expires on December 31, 2023. Under this agreement, the Organization must pay a management fee to SOGHU which is calculated using a fixed rate of 50%. For the year ended December 31, 2020, the management fees are 50% for SOGHU (2019 – 60%) and 50% for the Organization (2019 – 40%).

10 Related Party Transactions

In the regular course of its business, the Organization receives environmental handling charges from its members. Some members have representatives who are members of the Board of Directors. These transactions are measured at the exchange amount and are subject to the usual commercial conditions of the Organization.

During the year, the principal transactions concluded with companies or organization members of the Board of Directors during the year are as follows:

	2020 \$	2019 \$
REVENUES		
Environmental Handling Charges	483,320	286,082

The transactions concluded with members of the Board of Directors during the year represent 6.53% of the environmental handling charges (2019 – 8.93%).

Finally, accounts receivable includes an amount of \$56,518 (2019 – \$90,991) to be received from companies managed by members of the Board of Directors.

11 Change in non-cash working capital items

	2020 \$	2019 \$
Accounts receivable	(1,011,163)	(482,558)
Advance to Recycle NB	17,500	(35,000)
Prepaid expenses	(1,729)	(1,729)
Accounts payable	1,930,355	495,278
Advances from an organization	113,237	(103,627)
	1,048,200	(127,636)



NOTES TO Financial Statements

For the year ended
Dec. 31, 2020

12 Financial Instruments

The Organization is exposed to various financial risks. The following analysis shows the Organization's risk exposure and risk concentrations as at December 31, 2020.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization's main credit risks relate to its cash, accounts receivable and investments.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk. The Organization is exposed to interest rate risk and other price risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk on its fixed and variable interest rate financial instruments. Fixed interest rate instruments subject the Organization to fair value risk, while floating rate instruments subject it to cash flow risk.

As at December 31, 2020, the Organization's exposure to interest rate risk is as follows:

Cash	Floating rate
Accounts receivable	Non-interest bearing
Advance to Recycle NB	Non-interest bearing
Investments	Fixed rate or non-interest bearing
Accounts payable	Non-interest bearing
Advances from an organization	Non-interest bearing

Other price risk

Other price risk is the risk that the fair value of 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 Organization's exposure to this risk arises from its investments.



NOTES

WHAT HAPPENS TO THE RECYCLED PRODUCTS



Oils

Used oil is processed in re-refined lubricating oil, regenerated into vacuum gas oil, or used as industrial burner fuel.



Filters

Used oil filters are processed into structural metal shapes for the manufacturing of industrial and agricultural products.



Plastic Containers

Used plastic oil/antifreeze containers and pails are recycled into new products like industrial posts, railroad crossings, plastic pipes and new containers.



Coolant-Antifreeze (*Glycol*)

Used antifreeze is reprocessed back into reusable antifreeze.



Aerosol Containers

Used aerosol containers are depressurized, compressed and melted to make new metal elements useful in the manufacture of industrial and agricultural products.



UOMA ATLANTIC



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