
These notes are to assist in preparing the Annual Recycling Statement and Independent Assurance Report required under the Container Deposit Scheme Bottle Crushing Service Operator Processing Refund Protocol.

Who should read this

Bottle crushing service operators who are registered to receive refunds under the *Container Deposit Scheme Bottle Crushing Service Operator Processing Refund Protocol* (“the Protocol”), and assurance auditors who have been engaged to conduct an Independent Assurance Report as specified by the Protocol. The table below links each assurance matter to the relevant sections of the Protocol, the *Waste and Resource Recovery Act 2001* and *Waste Avoidance and Resource Recovery (Container Deposit Scheme) Regulation 2017*.

Annual Recycling Statement template

The Annual Recycling Statement for Bottle Crushers is available for download on the [EPA website](#). Instructions for completing the statement are included on the template. Templates need to be sent to info@exchange4change.com.au and mrf.protocol@epa.nsw.gov.au by the specified deadline.

Assurance requirements

The assurance report must meet the requirements for limited assurance engagements and reasonable assurance engagements under Australian Standard on Assurance Engagements ASAE 3000 *Assurance Engagements other than Audits or Reviews of Historical Financial Information*; and Australian Standard on Assurance Engagements ASAE 3100 *Compliance Engagements*; ASAE 3450 *Assurance Engagements involving Corporate Fundraisings and/or Prospective Financial Information*.

The Protocols outline four **reasonable assurance matters** and one **limited assurance matter** to be covered by the assurance report.

ASAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information defines reasonable assurance and limited assurance engagements as follows:

a. **Reasonable assurance engagement**—An assurance engagement in which the assurance practitioner reduces engagement risk to an acceptably low level in the circumstances of the engagement as the basis for the assurance practitioner’s conclusion. The assurance practitioner’s conclusion is expressed in a form that conveys the assurance practitioner’s opinion on the outcome of the measurement or evaluation of the underlying subject matter against criteria.

b. **Limited assurance engagement**—An assurance engagement in which the assurance practitioner reduces engagement risk to a level that is acceptable in the circumstances of the engagement but where that risk is greater than for a reasonable assurance engagement as the basis for expressing a conclusion in a form that conveys whether, based on the procedures performed and evidence obtained, a matter(s) has come to the assurance practitioner’s attention to cause the assurance practitioner to believe the subject matter information is materially misstated. The nature, timing, and extent of procedures performed in a limited assurance engagement is limited compared with that necessary in a reasonable assurance engagement but is planned to obtain a level of assurance that is, in the assurance practitioner’s professional judgement, meaningful. To be meaningful, the level of assurance obtained by the assurance practitioner is likely to enhance the intended users’ confidence about the subject matter information to a degree that is clearly more than inconsequential.

Auditor Requirements

Auditors engaged for the Independent Assurance report must be:

- registered as a Registered Company Auditor under the *Corporations Act 2001*; or
- registered as a Category 2 auditor under sub-regulation 6.25(3) of the *National Greenhouse and Energy Reporting Processing refund requirements 2008*; or

The EPA does not currently have a recommended list of registered auditors deemed appropriate for the Independent Assurance Report. The EPA recommends that you engage an independent assurance practitioner who meets the requirements listed under section 9.3 (b) (i) or (ii) as soon as possible.



Assurance type	Detail	Reference
Reasonable assurance matters		
(a) the person(s) who have made claims during the reporting period met the definition of a bottle crushing service operator in accordance with the Act and Regulations;	<p>Bottle crushing service operator means a person who carries on a business that is or includes:</p> <p>(a) the supply to owners or operators of premises at which containers are sold of bottle crushing machines for permanent installation at the premises, and</p> <p>(b) the collection and processing for reuse or recycling of the containers that are crushed by operation of those bottle crushing machines.</p>	<i>Waste Avoidance and Resource Recovery (Container Deposit Scheme) Regulation 2017; Part 1, Clause 7</i>
(b) the Annual Recycling Statement has been prepared in accordance with Section 8 of the Protocol;	<p>Each bottle crushing service operator is required to prepare and submit an Annual Recycling Statement to the Scheme Coordinator and the EPA within 60 calendar days of the end of each year ended 30 June* (the 'reporting period'). The Annual Recycling Statement must be prepared in accordance with the NSW Container Deposit Scheme - Annual Recycling Statement template available on the EPA website at the end of the reporting period, and must contain the following information:</p> <p>(a) a throughput reconciliation, prepared in accordance with Section 8.2</p> <p>(b) where Method 1 has been applied:</p> <ul style="list-style-type: none"> • the total weight of glass processed for reuse or recycling for which a processing refund claim has been made during the reporting period; and <p>(c) where Method 2 has been applied:</p> <ul style="list-style-type: none"> • the total number of eligible containers counted by the bottle crushing service operator for which a processing refund claim has been made during the reporting period. 	Protocol Section 8.1
(c) the throughput reconciliation for the reporting period was calculated in accordance with Section 8.2 of the Protocol	<p>Each bottle crushing service operator is required to prepare an Annual Throughput Reconciliation of all input materials received and all output materials delivered during the reporting period, including:</p> <ul style="list-style-type: none"> • total quantity (weight in tonnes) of glass received by the bottle crushing service operator from within NSW; • total quantity (weight in tonnes) of glass received by the bottle crushing service operator from outside NSW; • total quantity (weight in tonnes) of glass from within NSW re-used or recycled. <p>For bottle crushing operators using Method 2, the following must also be included:</p> <ul style="list-style-type: none"> • total number of eligible containers received by the bottle crushing service operator from within NSW • total number of all containers received by the bottle crushing service operator. 	Protocol, Section 8.2 Also refer to Bottle Crushers Annual Recycling Statement template
(d) the quantities of glass received and delivered by the bottle crushing service operator during the reporting period were	<p>Some of the measures specified by section 6 of the Protocol include:</p> <ul style="list-style-type: none"> • the weight must be measured in tonnes • minimum accuracy for weighbridges and weighing equipment 	Protocol, Section 6 Making a Claim Also refer to Bottle Crushers Annual Recycling Statement template

Assurance type	Detail	Reference
measured in accordance with Section 6 of the Protocol;	<ul style="list-style-type: none"> calibrated weighbridges and weighing equipment recording weights to two decimal places recording the weight of all material processed through each bottle crushing machine verified weighbridges (yearly) recording the date of delivery and destination of each load of glass where counting is used, counting must be automated and the eligibility of each container that enters the bottle crushing machine must be scanned and recorded. 	

Limited assurance matters

(a) the glass received by the bottle crushing service operator, for which a processing refund was claimed, was re-used or recycled or will be re-used or recycled within 12 months from the date that the processing refund claim was submitted.

Recycling facility means any premises, in or outside NSW, at which the processing of waste (generated by beverage product packaging) for re-use or recycling can be lawfully carried out.

Waste Avoidance and Resource Recovery (Container Deposit Scheme) Regulation 2017
Division 3, Clause 17

A processing refund is not payable in respect of any container that has not been:
 (a) recycled by the claimant, or
 (b) delivered to a recycling facility in Australia or consigned for transport to a recycling facility in a foreign country.

Division 3, Clause 19 (4)

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