

---

# Northern Horizons Yukon IMPLEMENTATION PLAN

---

## Amalgamation of Three Senior Organizations

Yukon Council on Aging  
Elderactive Recreation Association  
Golden Age Society

Revised July 2024

# Table of Contents

---

|  |           |
|--|-----------|
| <b>Acknowledgments</b>                   | <b>4</b>  |
| Funding                                  | 4         |
| Implementation Planning Team (IPT)       | 4         |
| Amalgamation Feasibility Committee (AFC) | 4         |
| <b>Background &amp; Context</b>          | <b>5</b>  |
| Overview                                 | 5         |
| Growing population 55+                   | 5         |
| Impartiality                             | 6         |
| Confidentiality                          | 6         |
| Disclaimer                               | 6         |
| Definitions                              | 7         |
| Overview                                 | 8         |
| What Took Place                          |           |
| Information Review & Compilation         | 9         |
| Stakeholder Engagement                   | 9         |
| Mapping of New Organization              | 9         |
| Amalgamation Goals                       | 10        |
| <b>Organizational Review</b>             | <b>10</b> |
| Overview                                 | 10        |
| MAPPING OF NHY                           | 12        |
| ENTITY                                   | 12        |
| NAME & BRANDING                          | 12        |
| VISION, MISSION, VALUES, PRINCIPLES      | 14        |
| YUKON SOCIETY                            | 15        |
| BOARD & GOVERNANCE                       | 16        |
| BYLAWS                                   | 16        |
| GOVERNANCE                               | 17        |
| BOARD                                    | 18        |
| AGM                                      | 20        |
| COMMITTEES                               | 21        |
| MEMBERSHIP                               | 22        |

|                                       |    |
|---------------------------------------|----|
| ACCOUNTABILITY & COMPLIANCE           | 23 |
| Accounting                            | 24 |
| Canada Revenue Agency (CRA)           | 25 |
| WCB                                   | 26 |
| INSURANCE                             | 27 |
| OTHER COMPLIANCE                      | 28 |
| POLICIES                              | 28 |
| PROGRAMS & SERVICES                   | 29 |
| Program & Service Areas               | 29 |
| Program & Services Annual Calendar    | 29 |
| Program & Service Mapping             | 30 |
| Program & Services Best Practices     | 33 |
| TEAM                                  | 34 |
| STAFF TEAM                            | 34 |
| PROFESSIONALS/ CONTRACTORS            | 35 |
| VOLUNTEERS                            | 35 |
| FINANCIAL                             | 36 |
| FINANCIAL OVERSIGHT                   | 36 |
| ASSETS - PROPERTY                     | 37 |
| ASSETS - INVESTMENTS                  | 38 |
| ASSETS - BANK ACCOUNTS                | 38 |
| FUNDING GRANTS                        | 40 |
| FUNDRAISING                           | 41 |
| ADMINISTRATIVE - OFFICE               | 42 |
| OFFICE ADDRESS                        | 42 |
| OFFICE USAGE                          | 42 |
| OFFICE HOURS                          | 43 |
| OFFICE LEASES                         | 44 |
| ADMINISTRATIVE                        | 45 |
| COMMUNICATIONS, TECHNOLOGY & SOFTWARE | 45 |
| EQUIPMENT & SUPPLIES                  | 45 |
| COMMUNICATIONS MESSAGING              | 46 |
| Other considerations                  | 47 |
| Amalgamation Implementation Budget    | 47 |
| What if...?                           | 48 |

|  |           |
|--|-----------|
| What if... only two organizations say yes?                           | 48        |
| What if... only one organization says yes?                           | 48        |
| What if... none of the organizations say yes?                        | 48        |
| <b>Recommendations</b>   | <b>49</b> |
| Recommendation #1 -<br>Host Amalgamation Ceremony/ Celebration Event | 49        |
| Recommendation #2 -<br>Secure Interim/ Activation Phase Funding      | 49        |
| Recommendation #3 -<br>Proceed to Decision-Making Stage              | 50        |
| <b>Final thoughts</b>  | <b>50</b> |
| References   | 51        |
| <b>APPENDICES</b>  | <b>52</b> |

# Acknowledgments

---

## Funding

Funding for the Implementation Planning is provided by the Government of Yukon, Health & Social Services Department.



## Implementation Planning Team (IPT)

This Implementation Plan report and supporting documents have been prepared by the following planning professionals:

Wendy Morrison of YZED Projects; a Yukon-based social impact company curating solutions for nonprofit organizations and social purpose businesses since 2019. ↪ [yzedprojects.com](https://yzedprojects.com). We are a [certified B Corporation](#).



In collaboration with:

Linda Casson, Casson Ltd.

Ryan van der Marel, [NomadMind](#)

Greg Moors, [Osborne Group](#)

## Amalgamation Feasibility Committee (AFC)

For YCOA: Lawrence Purdy, Gene Batten and Bev Buckway

For GAS: Duncan Miller, Sue Meikle

For ERA: Hank Leenders, Dennis Shewfelt, Pamela Hine

Our sincere thanks to the teams of the three senior organizations (referred to in this document as Legacy Organizations) for the opportunity to support the Implementation Planning phase.

We thank everyone, including the Board of Directors, Amalgamation Feasibility Committee, Staff, Members, Clients and Funders, who shared their input and contributed to this work through conversations and providing relevant documents and background information.

# Background & Context

---

## Overview

In March 2023, YZED Projects was engaged to develop a Feasibility Study to review options for the possible amalgamation of three seniors organizations:

- ElderActive Recreation Association (ERA),
- Golden Age Society (GAS) and
- Yukon Council on Aging (YCOA).

Based on Feasibility Study recommendations, the three senior organizations have taken the following steps:

- a. Formed an Amalgamation Feasibility Committee
- b. Secured funding and resources for the Implementation Plan Stage
- c. Engaged external consultants for Supported Amalgamation Implementation Plan to act as unbiased third-party for:
  - i. Planning/ implementation work
  - ii. Facilitation of key meetings with Board, members, funders and other key stakeholders
  - iii. Mapping of new amalgamated organization
  - iv. Addressing gaps and member concerns
  - v. Outline best practices and recommendations

## Growing population 55+

The trend for the community of Yukoners aged 55+ is one of growth. A growing percentage of Yukon's population is seniors and fewer seniors moving south to age. From 2006 to 2021, the percentage of the population aged 65 and over grew from 7.5% to 31%. That's an increase of over 10,000 people (from 2,278 to 12,485). In 2021, the percentage of persons 55 and over (the

demographic of our organizations and its members) was 45% of Yukon's population (18,170 individuals).<sup>1</sup>

## Impartiality

The Implementation Planning Team (IPT) has made every effort to remain unbiased in our review and recommendations. That includes being impartial to the outcome of the review or the preferences of any individual Legacy Organization. We remain neutral on the topic of amalgamation and the decision of the members of the Legacy Organizations.

## Confidentiality

The approach of the Legacy Organizations is to explore potential for amalgamation with full transparency to teams, members, funders and stakeholders. However, there are areas where confidentiality is necessary.

Any sensitive information will remain confidential. While transparency is key, the maintenance of respect and trust within this process are critical.

Organizations should respect the confidentiality of the collective process and messaging to ensure organizations move forward in a transparent way that continues to build trust.

## Disclaimer

The information in this report does not represent professional accounting or legal advice. Due diligence is required at all stages of the process. The information provided here is the compilation of research, information, review and analysis to the best of our ability.

Information about liabilities and restrictions has been collected to the best of our ability and intention and that of the organizations scanned. It has, however, not been formally or legally reviewed.

Additional levels of formal review, due diligence and confidentiality are recommended and included in the [Implementation Plan section](#).

---

<sup>1</sup> Stats Canada Population Demographics [2006](#) and [2021](#). The StatCan number/percentage of persons aged 55 and over in 2006 is not available.

# Definitions

## What Amalgamation Means to Us

### Strategic/ Aligned/ Formal Designation / Legal Designation

Amalgamation is:

- A strategic partnership between the allied Legacy Organizations to further a shared cause;
- An agreement between the Legacy Organizations to working strategically moving forward;
- Where nonprofit organizations come together; bringing our memberships, assets, and liabilities into a single entity. The original Legacy Organizations (ERA, GAS, YCOA) would continue to exist within a single entity—the Amalgamated Organization (NHY).
- **The formal designation through Yukon Corporate Affairs and the Yukon Societies Act Part 7, Division 1 - see [Appendix D](#).**

Amalgamation is NOT:

- ...final, unless the Members of the Legacy Organizations vote to accept amalgamation.
- ... a dissolution of the legacy organizations as Registered Societies (so the dissolution terms within Bylaws do not apply).
- ... a federal amalgamation through Canada Revenue Agency (CRA) as the legacy organizations are not federally registered Charities, Corporations or Partnerships (to clarify, this means much less complication)

## Defining Legacy

The term “Legacy” is used throughout the plan and refers to:

### Legacy Organizations

Elderactive Recreation Association  
Golden Age Society  
Yukon Council on Aging

### Legacy Board of Directors

Boards of ERA/ GAS/ YCOA

And also... The legacy of history, culture, contributions and achievements over many decades (a **combined 112 years** of community engagement,



programs, services and resources).

### **Defining Community**

The term “Community” is used throughout the plan and refers to the Community of all Yukoners 55+ across the territory. It does NOT refer to the singular community of Whitehorse.

### **Defining Amalgamated Organization**

The term Amalgamated Organization refers to a newly legal, formal and strategic amalgamated non-profit organization of Northern Horizons Yukon (Society).

## **Overview**

The Implementation Plan Report includes:

- Overview
- Mapping of the Amalgamated Organization
  - Entity
  - Board/Governance
  - Accountability & Compliance
  - Programs & Services
  - Team
  - Financial
  - Administrative
- Recommendations and Best Practices
- Amalgamation Budget
- Amalgamation Timeline
  - Implementation
  - Decision/ Voting
  - Interim Phase
  - Amalgamation Date
  - Activation Phase

## What Took Place

### Information Review & Compilation

For each of the Legacy Organizations, the following information and documents were reviewed:

- Documents provided by organizations including Strategic Plans, other planning documents, financial statements and budgets, bylaw and constitutions (see **Appendix A: Organization Document Checklist**)
- Updated organization profiles on Yukon Corporate Online Registry.
- Organization online presence including websites, social media.

### Stakeholder Engagement

A number of stakeholder groups were engaged through the Implementation Planning process with meetings and presentations including:

- Amalgamation Strategic Session 2 day session with representatives from the Legacy Board of Directors - April 6-7 (**see Appendix B - Strategic Session Slides**)
- Current Funder Meetings with Yukon Health & Social Services, Sport & Recreation and Lotteries Yukon
- Emails to Yukon Housing Corporation with questions and outlining process for funding before, during and after amalgamation
- Meeting and follow-up with Department of Professional Licensing & Regulatory Affairs (PLRA), formerly Corporate Affairs
- Session with Staff from each Legacy Organization
- Presentation/discussion with three Legacy Board of Directors -May 15
- Presentation and Q&A with Members of three Legacy Organizations - June 6

(**see Appendix C - Member Presentation Slides**). The presentation is also available as a [Video Recording](#).

### Mapping of New Organization

For a newly Amalgamated Organization, possible outlines, best practices and actions required were mapped out for each of its governance and operational components.

# Amalgamation Goals

Legacy Organizations' shared amalgamation goals:

- Better management of the administrative load and rising costs
- Reduce Board and volunteer burnout shortages
- Reduce duplication of memberships and fees
- Ensure stability of programs and services
- Expand communications and transparency
- Expand financial planning for future goals
- Better support of staff team
- Ensure viability and sustainability of organizations and programs
- Look to grow programming and connection in Yukon rural communities.

Long-term goals:

- Expand programs and services for Yukoners 55+ to rural communities
- Expand active engagement and inclusivity to all Yukoners 55+ (including First Nations and underrepresented cultural groups)
- Explore space expansion (one-stop-shop) and collaborative opportunities

# Organizational Review

---

## Overview

Below is a mapping outline of the Amalgamated Organization. The outline includes:

- Northern Horizons Yukon as an Entity
  - Entity
  - Bylaws & Constitution
  - Vision, Mission, Values, Principles
- Board and governance
  - Board of Directors

- Committees
- Governance
- Membership
- Accountability and compliance
  - Yukon Registered Society
  - Canada Revenue Agency
  - Yukon Workers' Compensation
  - Insurance
  - Other compliance
  - Policies
- Team
  - Organization chart
  - Staff
  - Professional contractors
  - Volunteers
- Planning
  - Organizational culture
  - Strategic Plan
  - Vision, mission, values
  - Goals and strategic priorities
- Financial
  - Financial oversight
  - Assets - Property, banking/cash, investments
  - Amalgamation & Operational Budget
  - Current grant funding and opportunities
  - Financial processes
- Programs and Services
- Communications, Technology & Software
- Equipment & Supplies

# MAPPING OF NHY

What the amalgamated organization looks like.

## ENTITY

### NAME & BRANDING

The name, colours and logo were chosen to reflect a vibrant and active organization that is about community and connection. Three Legacy Organizations coming together to become a center of the community of Yukoners 55+.



*Bilingual logo with tagline*

|      |  |
|------|--|
| Name | <p data-bbox="391 1270 1019 1318">Northern Horizons Yukon</p> <ul data-bbox="391 1350 1414 1738" style="list-style-type: none"><li data-bbox="391 1350 1414 1472">• Yukon Societies - Registered name: Northern Horizons Yukon Society (note: this must include Society in the formal registered title)</li><li data-bbox="391 1482 1273 1518">• Name search and registration completed (May 2024)</li><li data-bbox="391 1528 1349 1564">• Legal and formal name: Northern Horizons Yukon Society</li><li data-bbox="391 1575 1117 1610">• <b>General use: Northern Horizons Yukon</b></li><li data-bbox="391 1621 1414 1656">• Logo with tagline: Northern Horizons Yukon for Yukoners 55+</li><li data-bbox="391 1667 1019 1703">• French version: Horizons Yukon Nord</li><li data-bbox="391 1713 662 1749">• Acronym: NHY</li></ul> |
|------|--|

|                         |  |
|-------------------------|--|
| <p>Naming process</p>   | <ul style="list-style-type: none"> <li>• Naming process was based on discussions at Strategic session April 2024 with representatives from Legacy Orgs followed by voting on select name options.</li> <li>• It is reflective of Northern and Yukon place and pride.</li> <li>• Is positive and forward looking.</li> <li>• Does not use the terms that have various sentiments incl. Seniors, Elders, Silver, Golden, Aging (see ageism articles below)</li> <li>• <a href="#">Don't call me "old": Avoiding ageism when writing about aging   National Institute on Aging (nih.gov)</a></li> <li>• <a href="#">Full article: How to Avoid Ageist Language in Aging Research? An Overview and Guidelines (tandfonline.com)</a></li> <li>• <a href="#">Language of Ageism: Why We Need to Use Words Carefully   The Gerontologist   Oxford Academic (oup.com)</a></li> </ul> |
| <p>Colours and font</p> | <ul style="list-style-type: none"> <li>• Chosen because they are easy on the eyes and are welcoming to all. Font in working documents: Verdana</li> </ul>  |
| <p>Logo</p>             | <ul style="list-style-type: none"> <li>• Bilingual name included (Horizons Yukon Nord is the French version of the name)</li> <li>• Represent vibrant motion and gathering graphic.</li> </ul>   |



*Bilingual logo without tagline*

## **VISION, MISSION, VALUES, PRINCIPLES**

*Based on Strategic Planning session April 6-7th, 2024 with representatives from ERA, GAS & YCOA Boards and Memberships.*

### **Vision**

To enhance the quality of life of Yukoners 55+ with a welcoming space and people that provide:

- i) opportunities for learning, playing and growing together,
- ii) information and resources that support active and engaged lives;

And to be an effective and respected voice in our communities.

### **Mission**

Northern Horizons Yukon (Society) is a united organization of Yukoners 55+ that provides diverse opportunities and resources to enjoy lives of connection and purpose as we age.

### **Values**

Integrity - we act with honesty and high standards.

Welcoming - we want people to feel safe, welcome and comfortable.

Inclusiveness - we invite and accept everyone.

Respect - we encourage understanding and mutual respect.

### **Principles**

1. We offer and maintain safe and welcoming space.
2. We provide a range/variety of social and recreational activities.
3. We provide information and communication specific to Yukoners 55+.
4. We facilitate access to services and lifelong learning opportunities.
5. We work with governments and partners on issues related to aging.
6. We engage communities across the territory and actively seek new opportunities for Yukoners 55+.
7. We maintain a high standard of organizational governance.

## YUKON SOCIETY

Corporate Affairs is now Professional Licensing & Regulatory Affairs (PLRA)

### Outline - Amalgamation Application Info

**Name:** Northern Horizons Yukon Society

**Purpose:** to provide diverse opportunities and resources to enjoy lives of connection and purpose to Yukoners 55+.

**Amalgamation date:** April 1, 2025

**Fiscal year-end:** March 31

**Registered address:** 4061 4 Ave, Whitehorse, YT Y1A 1H1

**Bylaws:** **see Appendix G - Member Voting Package**

**Board:** see below

**Amalgamation terms & Conditions:** **see Appendix G Member Voting Package**

NHY class categorization would be: Class A organization - Yukon Societies Act (assets \$250,000+)  
**See Appendix D - Yukon Societies Act Part 7, Division 1 - Amalgamation process**

None of the legacy organizations are a charitable status or a national incorporated non-profit.

It would require only a Yukon Amalgamation application submission. The YG PLRA process takes 2-4 weeks to approve.

There is no dissolution of Societies in this process.

### Best practices

- The registered address of the Society is listed as the owned building rather than the leased office (more likely to be stable).
- ***Don't get caught up on any one thing to halt the amalgamation or significantly delay the process. All components can be seen as interim if they do not fit the long-term vision or needs of the organization.***

### Actions/ Next steps

- Golden Age Society needs to submit an application for an extension to host its AGM later than April 1, 2025. (Jan 1 to Mar 31, 2025)  
**see Appendix F - Form 10 - Application for Extension**
- Submit Amalgamation application to PLRA in Oct/Nov 2024 form  
**see Appendix E - Form 2 Amalgamation Application**
- Name reservation already completed with new
  - Name search/ registration  
Update name reservation with new Society No. Fee is \$40 (current search expires Aug 2024 - GAS requested extension from Registrar to the end of Nov 2024)



# BOARD & GOVERNANCE

| <b>BYLAWS</b>  |  |
|--|--|
| <p><b>Outline</b></p> <p>Draft NHY Bylaws &amp; Constitution was created in May 2024 based on a thorough assessment of the existing bylaws of the Legacy Organizations and follow-up discussions and determinations with Legacy Board of Directors representatives.</p> <p>The Bylaws were created to maximize the alignment of existing bylaws and to meet the goals and high standards of governance for the Amalgamated Organization.</p> | <p><b>Best practices</b></p> <ul style="list-style-type: none"><li>• Review and approve the Bylaws</li><li>• Optional: develop a Bylaw Review Committee in 2025 to review bylaws for any changes that might be required - any changes to the bylaws can be submitted for review and approval at the NHY AGM in June 2026.</li><li>• Review ways the Bylaws can support diversity and inclusion of members.</li></ul> |
| <p><b>See Appendix G for NHY Draft Bylaws &amp; Constitution (part of Member Voting Package)</b></p>   | <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"><li>• Share the draft NHY Bylaws &amp; Constitution as part of the SGM Member Voting Package</li><li>• Optional: Recruit for a Bylaw Review Committee in 2025 to review bylaws for any changes that might be required - any changes to the bylaws can be submitted for review and approval at the NHY AGM in June 2026.</li></ul>                |

## GOVERNANCE

### Outline

Currently, the Legacy Board of Directors operate as operational Boards. Staff are new and Directors are used to governing while being responsible for a wide range of operational tasks. It's important to reduce major changes and keep processes simple through the amalgamation interim and activation phases.

NHY can look at ways to explore and possibly transition toward a management style that is more policy, advisory and oversight focused.

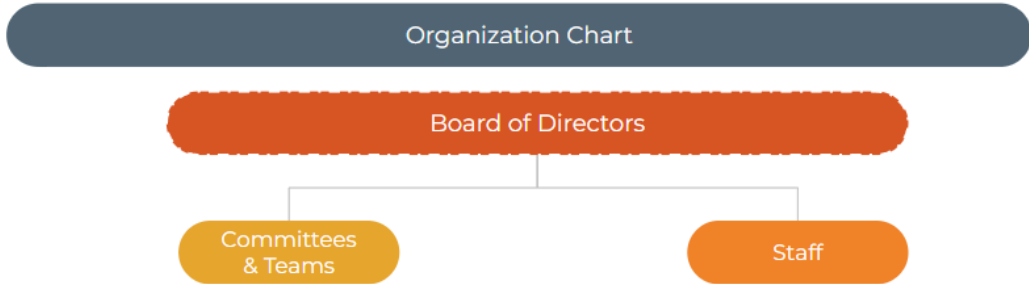
The current Amalgamation Feasibility Committee will remain active until the Interim NHY Board becomes active following the Member Vote SGMs on October 10, 2024.

### Best practices

- Transitioning to a policy governance board takes time. For the amalgamation implementation stage and interim NHY Board terms, remain as management boards - balancing the strategic direction for the board while ensuring that the amalgamation, programming and operational needs of the organization are being met.
- Later in 2025, the NHY Board can explore opportunities and training on policy governance, policy development and discussions on long-term visioning and planning for a more governance/oversight management style.

### Actions/ Next steps

Continue ongoing development of procedures and process manuals on priority areas



**See Appendix H - NHY Organizational Chart**

| <b>BOARD</b>  |
|---|
| <p><b>Best practices</b></p> <ul style="list-style-type: none"> <li>• See below for roles of Board of Directors for Legacy and Amalgamated Organizations.</li> <li>• Ask current Legacy Board members to remain active until June 2025</li> <li>• Have Legacy Boards determine the best candidates to be assigned as the Interim NHY Board (first Directors of the Amalgamated Organization) based on skills, experience and engagement.</li> <li>• Follow-up with the individuals who indicated their potential interest in being part of the Interim NHY Board with up to a one year commitment.</li> <li>• Elect a full Board in June 2025, with wide ranging skill sets to support the implementation of the new organization.</li> <li>• Priority among the leadership skills are cooperation and empathy. The ability to present and support the amalgamation as an opportunity to the boards will be critical.</li> <li>• Review strategies to support diversity and inclusion within the Board make-up (Bylaws and designated Board seats; recruitment strategies)</li> </ul> |
| <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Establish a NHY Board Nomination Committee (March 2025)</li> <li>• Host Board elections at the Amalg AGM June 2025</li> <li>• New Board onboarding &amp; training (Jun-Sep 2025)</li> </ul>  |

## Amalgamation Roles - Board of Directors

|                 | <b>GAS</b>   | <b>YCOA</b> | <b>ERA</b> | <b>NHY</b>  |
|-----------------|--|-------------|------------|---|
| Jul to Oct 2024 | <p>Readiness for SGMs in October<br/>-send packages to Members in September</p> <p>One org to lead on funding application for final Amalgamation stage support</p>   |             |            | Not active until Member vote @ SGMs   |
| Oct to Dec 2024 | <p>Asking for Board commitment until June 30, 2025. GAS to ask for extension of AGM to April 1st (then final GAS AGM not required)<br/>Submit amalgamation application; set workplans for Legacy Boards,</p>   |             |            | <p>Interim Amalgamated Organization Board of Directors (Interim NHY Board) to be established.<br/>Interim NHY Board will be appointed until AGM in June 2025 when NHY Board elections take place.</p>     |
| Jan to Mar 2025 | <p>Begin transfer of assets to NHY. Savings and GIC funds as available. Begin financial wrap-up; compilation of relevant documents.</p>  |             |            | <p>Set up new financial systems (bank accounts, payroll, accounting system, WCB, direct deposits, automated payments, update accounts with vendors), communications (social media sites and website).</p> |
| Apr to Jun 2025 | <p>Focus on Legacy Organization 24-25 year-end financial, reporting and compliance wrap-up. Transfer final assets to NHY. Close bank accounts. Notify funders, vendors, June 30th - Hand off final documents to NHY (operational; archives; 6 years of financials). Thanks for your hard work.</p> |             |            | <p>April 1st -staff transition to new organization</p> <p>AGM June - financials of all Legacy Organizations; appoint accountant for 25-26; elect Board of Directors.</p>                                  |
| Jul to Sep 2025 |  |             |            | Ongoing operations and long-term planning.  |

## AGM

### Outline

An Annual General Meeting (AGM) for the Amalgamated Organization is not required under the Societies Act until June 30, 2026.

However, it is beneficial to host an AGM before June 30, 2025 to:

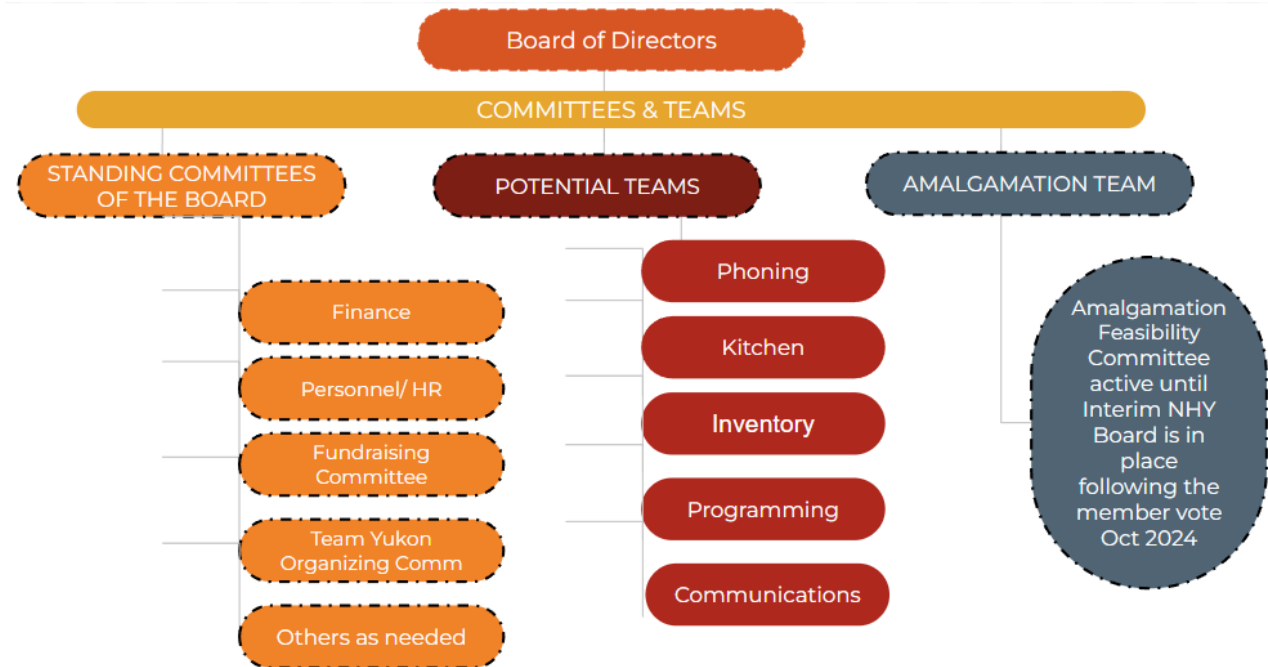
- Present and approve the final financials for each of the Legacy Organizations
- Present the 25-26 NHY Budget to members
- Present Executive Director and Interim President reports on how the amalgamation activation went in 2024-25
- Elect Board of Directors
- Appoint a professional accountant
- Decide on whether to apply to waive the financial review requirement for 2025-26.

### Best practices

- Host AGM before June 30, 2025 to wrap up Legacy Organizations; provide update to members on the amalgamation activation; and ready organization for 2025-26 year.

### Actions/ Next steps

- Prepare and host AGM in June 2025



3

| <b>COMMITTEES</b>  |   |
|--|---|
| <p><b>Outline</b></p> <p>Permanent Active Standing Committees of the Board:</p> <ul style="list-style-type: none"> <li>• Finance Committee</li> <li>• Fundraising</li> <li>• Personnel/ HR Committee</li> </ul> <p>Ad-Hoc Committees:</p> <ul style="list-style-type: none"> <li>• Amalgamation</li> <li>• Team Yukon Organizing</li> </ul> <p>Possible Planning Teams to include:</p> <ul style="list-style-type: none"> <li>• Phoning, Kitchen, Inventory, Communications and Programming</li> </ul> <p><b>See Appendix H - NHY Org Chart and Appendix I - NHY Committee &amp; Planning Teams Outline</b> for full list and roles.</p> | <p><b>Best practices</b></p> <ul style="list-style-type: none"> <li>• Recommend Amalgamation Feasibility Committee (AFC) stay in place until Interim NHY Board of Directors is in place (Oct 2024)</li> </ul> <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Review the Committee &amp; Planning Teams outline and make changes as needed</li> <li>• Share committee and Planning Team list with members and actively recruit and engage members and volunteers onto committees and teams.</li> </ul> |

## MEMBERSHIP

### Outline

For members structure and terms, see the Draft Bylaws & Constitution - **See Appendix G - Member Voting Package**

### Best practices

**Notification to all legacy members - "Become a member of any organization between July 1, 2024 and March 31, 2025 and the membership will carry-over to NHY until September 30, 2025."**

- Roll out membership -accessible pricing, keep costs stable for Seniors
- Ensure diligent tracking of memberships
- Do extensive membership drive for new members (Sep 2025)
- If raising member costs in the future, plan ahead, give members 1 year notice of changing costs
- Honour lifetime memberships
- Develop new membership list - get updated contact information; chance to remove duplicates; get opt-in to email or phone/ mailing communications options; identify lifetime members & associate members
- Ensure all members have the option of communications (mail/phone or email)

### Actions/ Next steps

- Merge member database (Jan-Mar 2025)
- Notify members of membership carryover to Sep 2025; include communication option;
- Determine membership package for NHY (spring/summer 2025)
- Develop new membership form (online and hardcopy versions)
- Launch new NHY membership drive/ active recruitment of new members (Sep 2025)

# ACCOUNTABILITY & COMPLIANCE

The Northern Horizons Yukon Society is required to be accountable and compliant with the following legislation and regulations:

Societies compliance:

- ~ Yukon Societies Act 2021 + Yukon Societies Act 2021 Regulation

Staffing-related legislation and regulation compliance:

- ~ Yukon Employment Act
- ~ Income Tax Act/ Canada Revenue Agency (Payroll, GST)
- ~ Yukon Workers' Safety and Compensation Act 2022 (YWCB)

Human Rights:

- ~ Yukon Human Rights Act 2002

Privacy-related legislation and regulation compliance:

- ~ Personal Info Protection and Electronic Documents Act ("PIPEDA")

| <b>Yukon Societies</b>  |  |
|---|--|
| <p><b>Outline</b></p> <p>All organizations have transitioned under the 2021 Societies Act and completed their current year filing.</p> <p>*Yukon Societies is now under the Department of Professional Licensing and Regulatory Affairs (PLRA) (formerly Corporate Affairs) within the Department of Community Services.</p> <p>Contact: <a href="#">David Wilkie</a><br/> <a href="#">Regulatory Affairs Policy Officer,</a><br/> <a href="#">Charitable Gaming, Societies and</a><br/> <a href="#">Collections, PLRA</a><br/>           T 867-332-7950   F 867-667-3609</p> | <p><b>Best practices</b></p> <ul style="list-style-type: none"> <li>• Remain in contact with PLRA contact David Wilkie throughout the process. Ask questions for the department to answer or determine the process.</li> </ul> <hr/> <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Submit Amalgamation Application to PLRA following vote (after October 10, 2024 voting; January 15, 2025 at the latest)</li> <li>• Golden Age Society - submit a request to postpone AGM until April 1, 2025</li> </ul> |



## Accounting

### Outline

CPA Canada Handbook - [Combination of Nonprofit organizations Section](#) - Accounting practices and regulations.

The CPA Canada Handbook has issued Section 4449 Combinations by Not-for-Profit Organizations to give guidance on how to account for amalgamations in their financial statements.

### Accountant - CPA

ERA - Ben Robinson

With the new Societies Act regulations, there is no audit or financial review required for Registered Societies. However, a financial compilation is required every three years by a professional accountant. We recommend that NHY complete its financial compilation for fiscal year 25/26 so that all transition financials from Legacy Organizations are compiled accurately and NHY is starting with sound accounting and reporting of its financials moving forward.

### Software

All three Legacy Organizations are currently using [QuickBooks online](#). ERA - Plooto software is used for payment authorizations.

### Best practices

- Having an experienced team can help bring potentially different accounting software systems and processes together and ensure a seamless blend of your back-office needs, so that the organization is financially secure, and protected against any disruptions during and after the amalgamation.
- Keep systems remote-friendly and cloud-based where possible so that information can readily be accessed in both offices.
- Ben Robinson has extensive accounting experience with nonprofit organizations. Have Board discussion CPA options and make a recommendation to the members for the June 2025 AGM for the 25-26 year financial review.
- Establish NHY financial team (treasurer, signing authorities, ED, external bookkeeper, accountant).
- Set up new Quickbooks online account for NHY. The Plus version allows budget tracking and "department coding" transactions for better reporting. Set up chart of accounts, authorized access (financial team and accountant) for full readiness by April 1, 2025.
- Track asset transfers from Legacy Organizations.

|                    |   |
|--------------------|---|
| Accounting cont... | <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Pass on the handbook info to Accountant and financial team for amalgamated organization (Jan-Mar 2025)</li> <li>• Set up new account for Quick books online. Set up chart of accounts and authorized access. (Jan-Mar 2025)</li> <li>• Executive Director (with financial team) to decide on the continuation of using Plooto software for payment authorizations and set up new account. (Jan-Mar 2025)</li> <li>• Have members approve accountant to engage for the 25-26 fiscal year financials.</li> <li>• Sign engagement letter with professional accountant (Fall 2025) for 25-26 financial compilation.</li> </ul> |
|--------------------|---|

|  |  |
|--|--|
| <b>Canada Revenue Agency (CRA)</b>   |  |
| <p><b>Outline</b></p> <p>None of the organizations are federal Registered Charities Corporations. CRA Amalgamation procedures for charities and federal corporations do not apply. The process is to set up a new account for payroll and annual Info Return filings.</p> <p>Create new CRA account for NHY, then close out Legacy accounts once all reporting is up-to-date and filed with CRA.</p> | <p><b>Due diligence</b></p> <ul style="list-style-type: none"> <li>• Spoke with Senior Agent (Mary Beth, agent #7702ATL) at CRA Northern Business line (1-866-841-1876)</li> </ul> <p><b>Best practices</b></p> <ul style="list-style-type: none"> <li>• Identify individuals that will be added as authorized persons for the CRA accounts. Ensure that the ED, Treasurer, accountant and bookkeeper (as applicable) are all added authorized persons (so they can access reporting status and</li> </ul> |

|  |  |
|--|--|
| <p><b>GAS</b><br/>Payroll 87044 3082 RP0001<br/>Authorized individuals: Ron Pond, Treasurer; Clarence Timmons (Bookkeeper, TNT Accounting)<br/>GST - GAS has no GST account</p> <p><b>ERA</b><br/>Payroll 86706 9031 RP0001<br/>GST - ERA has GST account but no filings</p> <p><b>YCOA</b><br/>Payroll account RP0001<br/>Business account RC0001 - needs filing update</p> | <p>updates as required) and will prevent being “locked out” of the CRA site at any point with departures from the organization. Check and update the authorized persons regularly.</p> <ul style="list-style-type: none"> <li>• A GST account is not required unless taxable supplies (program fees, room rental charges exceed \$50,000)</li> </ul> <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Ensure that each Legacy Organization has clarity of authorized individuals (May2024)</li> <li>• Confirm status of all accounts/ print statements (May2024)</li> <li>• Set up new CRA account for amalgamated organization to include payroll and nonprofit information return annual filings T4117 (Jan-Mar 2025) *not before Jan 1st or it will require filing for 2024.</li> </ul> |
|--|--|

|  |  |
|--|--|
| <p><b>WCB</b></p>  |  |
| <p><b>Outline</b><br/>GAS 02041-02453<br/>Industry 307- 2024 Rate \$0.80<br/>\$220.20 (\$25,000) Up-to-date</p> <p>ERA 12533-14821 - 2023<br/>Industry 318 - 2024 Rate \$0.80<br/>\$1,307.20 (\$172,000 payroll)</p> <p>YCOA 04444-05279<br/>Industry 318 - 2024 Rate \$0.80<br/>\$550.80 (\$55,000 payroll est. 2024)</p> | <p><b>Best practices</b></p> <ul style="list-style-type: none"> <li>• Investigate options for coverage</li> <li>• Determine appropriate WCB codes (attach codes list)</li> </ul> <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Set up WCB account for NHY (Feb 2025)</li> <li>• Request that WCB credit from Legacy Organization to be applied to NHY as of April 1, 2025 (Feb 2025)</li> </ul> |

## INSURANCE

### Outline

#### Property building and content (GAS)

Intact Insurance 5 72736872 3147  
Broker ID 80149 T.A. Firth  
867-668-4411  
23 Nov 2023 to 23 Nov 2024  
\$3,207.00

#### Board Director & Officers liability (GAS)

Intact insurance 5 D5597141 8596  
Broker ID 75934 T.A. Firth 668-4411  
10 Oct 2023 to 10 Oct 2024  
\$1,380.00

#### Commercial General Liability - CGL (ERA)

Insurer: Special Risk Insurance  
Manager Ltd.  
Broker: Acera (formerly Capri)  
867-668-4343  
Industry: 8073 for Senior Citizen  
Care Facilities  
July 1, 2023 to July 1, 2024 \$3,506  
*Renewal before July 1, 2024*

#### Cyber Insurance (ERA)

Insurer: Beazley Canada  
Policy: W15323022A  
Broker: Acera (formerly Capri)  
668-4343  
April 1, 2024 to April 1, 2025 \$716

### Best practices

Insurance needs for NHY:

- \$2M in commercial general liability
- Board officers and directors liability/ errors & omissions coverage
- Cyber insurance
- Property and contents insurance for both locations + any off-site storage
- Where possible, move policies to the same provider to take advantage of multi-policy discount rates.
- Ensure adequate comprehensive coverage for policies.
- On all renewals and new policies, ensure that the Yukon Government is listed as additional insured (requirement in most funding TPAs).

### Actions/ Next steps

- Contact Acera and TA Firth - get quotes for complete package of insurance needs for NHY effective April 1, 2025. (Fall 2024)
- Ensure that all Legacy Organization policies are canceled effective April 1, 2025 and that all outstanding balances are credited back (as applicable).
- After amalgamation activation phase, review insurance for terms, update all programs and services

|   |   |
|---|---|
| <p><b>Directors and Officers Liability Insurance (YCOA)</b><br/>         Broker: Acera (formerly Capri)<br/>         Effective Nov 18, 2023 to Nov 18, 2024 \$864</p> <p><b>Commercial General Liability (YCOA)</b><br/>         Broker: Acera (formerly Capri)<br/>         Effective Dec 1, 2023 to Dec1, 2024 \$2439</p> | <p>offered, explore multi-package discounts and options for merging insurance to one company/broker (2025-26)</p> |
|---|---|

| <b>OTHER COMPLIANCE</b>   |   |
|---|---|
| <p><b>City of Whitehorse</b><br/>         City of Whitehorse Business License is required for anyone conducting any kind of endeavor for profit or gain is required to obtain a business licence (includes non-profit organizations).</p> | <p><b>Best practices</b></p> <ul style="list-style-type: none"> <li>Note: NHY is not operating for profit or gain, but this requirement should be kept in mind for future social enterprise activities.</li> </ul> <p><b>Actions/ Next steps</b><br/>         None at this time</p> |

| <b>POLICIES</b>   |   |
|---|---|
| <p><b>Outline</b><br/> <b>See Appendix J - Policy Outline.</b><br/>         These are the Policies that Linda Casson is recommending be developed for NHY.<br/>         Using existing legacy policies as templates as a starting point</p> | <p><b>Best practices/ Actions</b></p> <ul style="list-style-type: none"> <li>Compile all existing policies,</li> <li>Form Policy Committee to review all policies and list policies that require updating or creation. Set a work plan for policy work in 2024-25 and priorities for 25-26.</li> <li>Do a little bit of policy work each year.</li> </ul> |

# PROGRAMS & SERVICES

| Program & Service Areas   |  |  |
|---|--|--|
| <b>ACTIVE LIVING/<br/>PHYSICAL<br/>ACTIVITIES</b><br>(incl. Sport & Recreation)   | <b>SOCIAL<br/>ACTIVITIES</b><br>(incl. meals, card games, pool)  | <b>SERVICES &amp; RESOURCES FOR SENIORS</b><br>(incl. advocacy, information sharing)   |
| <p>Weekly and regular active living programs (sport, recreation)</p> <p>Canada 55+ Games<br/>Yukon Team 55+ (every 2 years)</p> | <p>Weekly activities and programs (recreation, crafts, cards)</p> <p>Social gatherings (coffee &amp; chat, monthly luncheons)</p> <p>Annual Dawson City Bus Tour</p> <p>Special events</p> | <p>Learning for Life Program</p> <p>Publications:<br/>Information Please Booklet<br/>Crime &amp; Safety Senior Discount List</p> <p>Seniors Info Centre</p> <p>Home &amp; Yard Maintenance Program</p> |

## Program & Services Annual Calendar

Sample Programs, Activities and Events by week

| <b>MON</b>   | <b>TUES</b>   | <b>WED</b>  | <b>THUR</b>                                       | <b>FRI</b>   | <b>SAT/<br/>SUN</b>                                 |
|--|---|---|---|--|---|
| <p>Pilates</p> <p>Tai Chi</p> <p>Whist</p> <p>Men's Pool</p> <p>Ladies' Pool</p> | <p>Kicksledding</p> <p>Intermediate hiking</p> <p>Yoga</p> <p>Bingo</p> | <p>Beginner Hiking</p> <p>Pilates</p> <p>Cross Country Skiing</p> | <p>Bridge classes</p> <p>Tai Chi</p> <p>Bingo</p> | <p>Arts and Crafts</p> <p>Eg Watercolour painting, Felting</p> | <p>Bingo</p> <p>Last Sat of month, Foot clinics</p> |

|   |                                  |  |  |  |  |
|---|----------------------------------|--|--|--|--|
| <p>training</p> <p>Ukelele Group</p> <p>Whitehorse Slow Jam</p> <p>Games at CGC</p> | <p>Bridge</p> <p>Ladies Pool</p> | <p>CGC walking group</p> <p>Line Dancing (Beginner, Experienced)</p> <p>Games at CGC</p> |  | <p>Bowling</p> <p>TYOC</p> <p>Crib</p> <p>Pioneer Women of the Yukon</p> <p>Ladies Pool</p> <p>Coffee and Chat</p> |  |
| <p>*Seasonal    **Year Round</p>  |                                  |  |  |  |  |

| <p><b>Program &amp; Service Mapping</b></p>     |   |   |  |
|---|---|---|--|
|   | <p><b>ACTIVE LIVING/ PHYSICAL ACTIVITIES</b><br/>(incl. Sport &amp; Recreation)</p> | <p><b>SOCIAL ACTIVITIES</b><br/>(incl. meals, card games, pool)</p> | <p><b>SERVICES &amp; RESOURCES FOR SENIORS</b><br/>(incl. advocacy, information sharing)</p>   |
| <p><b>AUDIENCES</b></p>                         |   |   |  |
| <p>Who are programs for (key target groups)</p> | <p>All members</p> <p>Working 55+</p>   | <p>All members</p> <p>Working 55+</p>                               | <p>Newcomers to the Yukon</p> <p>Seniors searching for supports (eg. financial, referrals)</p> |
| <p>Their needs</p>                              | <p>Physical Activities (sports and recreation)</p>                                  | <p>Social &amp; Learning Activities</p>                             | <p>Information Services</p> <p>Support Space</p> <p>Advocacy</p>                               |
| <p>What is offered</p>                          | <p>Yoga</p> <p>Pilates</p>  | <p>Weekly card games, crib,</p>                                     | <p><b>SERVICES:</b></p> <p>Seniors Foot Clinic</p>   |

|               |  |   |   |
|---------------|--|---|---|
|               | <p>Walking, level 1 &amp; 2</p> <p>Kick sledding 1 &amp; 2</p> <p>Snowshoeing</p> <p>Discount at CGC</p> <p>Line Dancing</p> | <p>whist</p> <p>Drop-in pool</p> <p>Coffee and Chat</p> <p>Lunches</p> <p>Painting</p> <p>Crafts</p> <p>Christmas dinner</p>  | <p>House &amp; yard maintenance</p> <p>Aging in place supports</p> <p>Meeting room rentals</p> <p>Bus trip to Dawson in May</p> <p><b>INFORMATION:</b></p> <p>Sourdough Chronicle</p> <p>Learning for LIfe Programming</p> <p>Advertising other events of interest</p> <p>Coffee and Chat presentations</p> |
| Opportunities |  | <p>Cafe/ Bistro social enterprise</p> <p>Lifelong continual learning programs (music, cooking, financial planning, computer literacy, First Nations cultural training, education and learning partnerships)</p> | <p>Scheduling visiting wellness professionals - consultations/ appointments</p> <p>Central point of information for all seniors</p> <p>Support all stages of life (aging in place, end of life, transportation)</p>   |



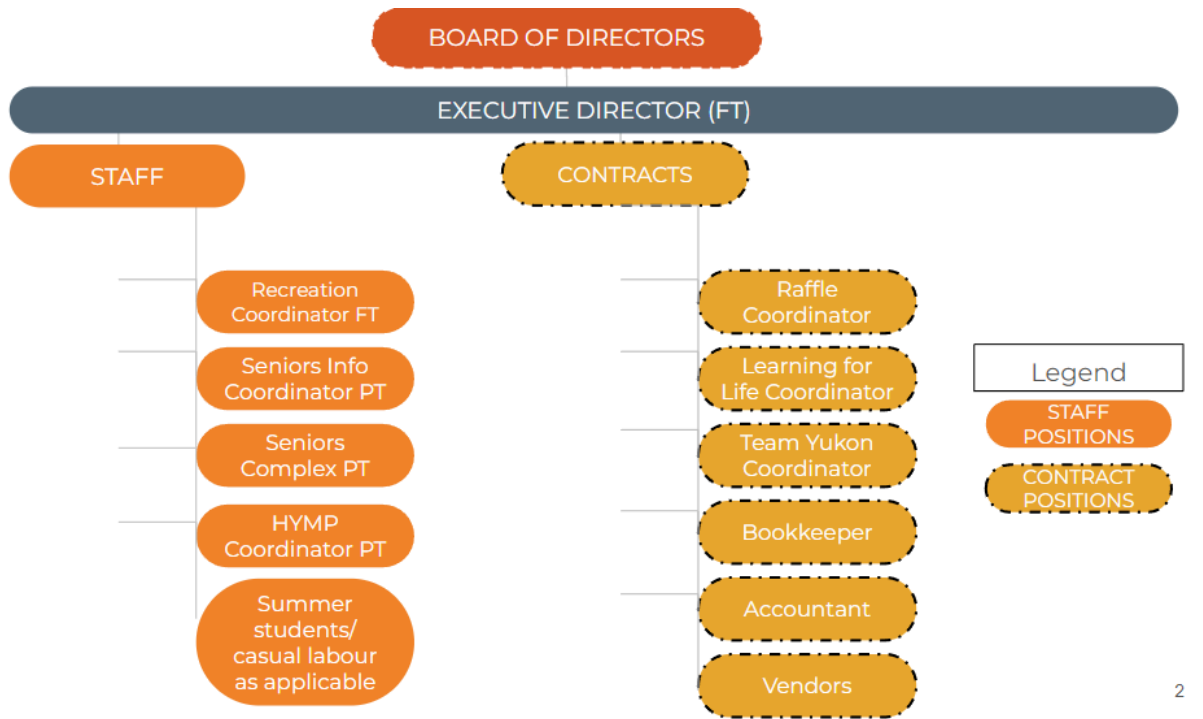
| <b>CAPACITY &amp; RESOURCES</b>                                |   |   |  |
|--|---|---|--|
| Staffing leads   | Recreation Program Coordinator FT   | Social Program Coordinator PT   | Services and supports 2 PT time, contract for L4L  |
| Volunteer support  | Line dancing lead<br>Volunteer leaders  | Pool (8 ball) lead<br>Whist lead<br>Cribbage lead<br>Bingo lead<br>Coffee & chat lead | Sourdough Chronicle lead   |
| Additional staff and volunteer needs                           | Additional staff - 1 full time.<br>Recruit for volunteer leads                                | Increase coordinator to full time   | Increase staffing to 1.5 FTE and include L4L program   |
| Program partnerships (NPO and business collaborators, funders) | Kicksled Revolution<br>Canada Games Centre (City of Whitehorse)<br>NPOs like Pickleball Yukon |   | L4L venues, such as Whistlebend Place, Normandy Living, United Church  |
| Budget (incl. Revenue, grants)                                 | Eg. activity 75% funded by YG Sport & Rec Branch (SARB); rest by user fees                    | Annual bus trip funded by Yukon Lotteries Corp (YLC)                                  | <ul style="list-style-type: none"> <li>• Food Clinic funded through HSS Continuing Care</li> <li>• L4L and Senior Info Centre funded through HSS Continuing Care</li> <li>• YHMP funded through Yukon</li> </ul> |

|                                   |                     |                          |                          |
|-----------------------------------|---------------------|--------------------------|--------------------------|
|                                   |                     |                          | Housing Corp (YHC)       |
| Pricing (incl. Current user fees) | Event fees,         | Eg. drop-in fees \$2-\$3 | free                     |
| Expenses                          | Supplies, equipment | Supplies, equipment      | Room rental fees for L4L |

## Program & Services Best Practices

- No price increases for 2024-25 and 2025-26 for members
  - Any planned price increases - announce and give Member 6-12 months notice for price increases and rationale (give members confidence that rates are rising for very specific reasons)
    - Rationale could include:
      - saving for one-stop-shop
      - Rising costs of 20% (be specific) - and keep in mind that if costs are going up for the organization, they are also going up for Seniors (meaning less affordability for all expenses)
- Launch a Member drive for new members in the fall of 2025.
- Promote program activity and events calendar
- Develop program and service budget for 2025-26 with options for tiered program levels
- Evaluate potential of extended hours at Centre and programs to employed Yukoners 55+
- Develop outreach plan to engage First Nations, multicultural and new Canadians aged 55+ communities
- Review GAS drop-in fee - possibly include in annual membership fees; have a cash drop box for voluntary donations and non-member drop-in fees.
- Retain program/ event fee if paying for instructors (eg. art, recreation, field trips) unless terms of program or event funding stipulate otherwise.

# TEAM



2

## STAFF TEAM

### Outline

Currently the legacy organization staff 3 part time and 2 full time positions

- 1 FT Executive Director
- 1 FT Recreation Program Coordinator
- 1 PT Seniors Info Coordinator
- 1 PT H&YMP Coordinator
- 1 PT Seniors' Complex Facility/ Social Coordinator
- casual employees and summer student positions (as applicable)

A Staffing outline was created with info about each position and status of wage, job description, contract and professional review. Due to

### Best practices

- Review/update or create job descriptions for all positions. Ensure that there are clearly defined roles and responsibilities for all staff and Board.
- Review and approve wage scale for all positions
- Actively engage staff on their views of increasing efficiency and service delivery
- Involve staff in developing new service delivery model and responsibilities.
- Develop a staff training, cross-training of roles, and professional development plan. Set aside funds in the budget for this work.

|   |  |
|---|--|
| confidential staffing information, this document is not included as part of the publicly available Implementation Plan. | <ul style="list-style-type: none"> <li>• Create team building opportunities</li> </ul>   |
|   | <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Review/update or create job descriptions for each position under the new NHY model</li> </ul> |

| <b>PROFESSIONALS/ CONTRACTORS</b>  |   |
|--|---|
| <p><b>Legal</b><br/>No lawyers engaged in the past 5 years. No current lawyer assigned.</p> <p><b>Accountant</b><br/>ERA - Ben Robinson</p> <p><b>Bookkeeper</b><br/>GAS Clarence Timmons, TNT Yukon (active since January 2024)<br/>ERA - Executive Director (bookkeeping) + Enkel bookkeeping and payroll service (Vancouver, BC) since 2021 (for reports)<br/>YCOA bookkeeper resigning in May 2024</p> <p><b>Coordinators</b><br/>YCOA - Learning for Life Coordinator<br/>ERA - Cash Raffle Coordinator</p> | <p><b>Best practices</b></p> <ul style="list-style-type: none"> <li>• Find interim YCOA bookkeeper to complete to final YE 2024-25 (YE Mar 31st to financial reporting June 2025) OR possible extension of current bookkeeper YCOA.</li> <li>• Engage a lawyer to review Amalgamation agreement terms and conditions; rework property ownership and strata/condo agreement documentation to NHY.</li> </ul> <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Scan of lawyers - engage lawyer (Oct-Nov 2024)</li> <li>• Scan bookkeepers and organizations re. capacity and interest in bookkeeping services for NHY.</li> </ul> |

| <b>VOLUNTEERS</b>   |   |
|---|---|
| <p><b>Outline</b><br/><b>Seniors Centre</b><br/>Kitchen<br/>Library</p> | <p><b>Best practices/ Actions</b></p> <ul style="list-style-type: none"> <li>• Keep in regular contact with all volunteers. Messaging: notify of amalgamation/ no changes to programs or expected to volunteer</li> </ul> |

|  |   |
|--|---|
| <p><b>Communications</b><br/> Newsletter<br/> Information Please Booklet<br/> Phoning</p> <p><b>Fundraising</b><br/> Events - ticket taker/sales<br/> Events - 50/50 sales<br/> Wykes receipts<br/> Cash raffle - ticket sales</p> <p><b>Program Leaders</b><br/> Line dancing<br/> Pool (8-ball)<br/> Whist<br/> Cribbage<br/> Bingo<br/> Coffee &amp; chat</p> <p><b>Events</b><br/> Planning and logistics<br/> Food and refreshments</p> <p><b>Office</b><br/> Data entry<br/> Admin support</p> | <p>opportunities/ celebrate with us/<br/> contact with questions or concerns</p> <ul style="list-style-type: none"> <li>• Including volunteering options on annual membership forms and regular communications to members.</li> <li>• Include options of reaching out to members not using internet.</li> </ul> |
|--|---|

## FINANCIAL

| <b>FINANCIAL OVERSIGHT</b>  |  |
|---|--|
| <p><b>Outline</b><br/> No known outstanding debts or fiduciary liabilities from any of the Legacy Organizations.<br/> Ensure minimum three points of accountability - may include:</p> <ul style="list-style-type: none"> <li>• Elected Treasurer</li> <li>• Other Board Officer or Director</li> </ul> | <p><b>Best practices</b><br/> Ensure good internal controls (reducing errors and potential fraud) including: signing authorities; procedures for petty cash, credit card use, e-transfers and direct deposits, contract signing.</p> <p>Begin developing a long-term</p> |

|   |   |
|---|---|
| <ul style="list-style-type: none"> <li>• Executive Director</li> <li>• Appointed Bookkeeper</li> <li>• Appointed Certified Professional Accountant</li> </ul> | <p>financial plan to include:</p> <p>Stable revenue</p> <p>Fiscally conservative expenses for next 2 years (focus on accountability, staff and programs)</p> <p>Strategic budgeting for goals</p> <p>Legacy Boards to wrap up their financial statements to March 31, 2025. GAS can complete a 15 month fiscal year-end report from Jan 1, 2024 to Mar 31, 2025</p> <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Legacy Board financial year-end wrap-up to March 31, 2025</li> <li>• Present and approve financial reports at June 2025 NHY AGM</li> </ul> |
|---|---|

| <b>ASSETS - PROPERTY</b>  |  |
|---|--|
| <p><b>Outline</b></p> <p>Seniors Complex (1/3 owners of the Strata, Sport Yukon the other owner)</p> <p>Property assessment Improvements \$176,770 + Land \$152,000 = \$328,770</p> <p>Debt</p> <p>Strata has gotten a quote for roof replacement. GAS portion of the cost needs to be included in the budget for 25-26 and</p> <p><b>Some Options for Real Estate Agents:</b></p> <p>Wendy Close</p> <p><a href="#">RE/MAX ACTION REALTY</a></p> | <p><b>Best practices</b></p> <ul style="list-style-type: none"> <li>• Discussion with Sport Yukon (non-profit/ Yukon registered society) about real estate assessment (valuation/not formal appraisal) and amalgamation of ownership/Strata entity - any MOUs or agreements that need to be updated before or on April 1st, 2025</li> <li>• Engage a Yukon real estate agent to get a commercial market valuation of the property.</li> <li>• Identify a lawyer for building documentation review and updates. Engage only after the Member vote and amalgamation application approval.</li> </ul> |

|  |   |
|--|---|
| <p>Direct: 867-667-7239<br/>Office: 867-667-2514</p> <p>Marj Eschak<br/><a href="#">COLDWELL BANKER REDWOOD REALTY</a><br/>Direct: 867-332-6000</p> <p><b>Some Options for Appraisals:</b><br/>Sarah Davison<br/><a href="#">Mukluk Appraisals</a><br/>Direct: 867-335-1798</p> <p>GERRY GEREIN<br/><a href="#">GEREIN APPRAISAL &amp; CONSULTING</a><br/>Direct: 867-633-6887</p> | <ul style="list-style-type: none"> <li>• Host discussions within the NHY Board about the need and timing of getting a formal appraisal of the building (as needed).</li> <li>• Consider offering Sport Yukon the first right of purchase (based on market valuation and/or appraisal) if NHY is looking at expanded commercial space in the future.</li> </ul> <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Engage lawyer to update property ownership and strata agreement documents with the NHY (Jan 2025).</li> </ul> |
|--|---|

| <b>ASSETS - INVESTMENTS</b>   |  |
|---|--|
| <p><b>Outline</b></p> <p>GAS - GIC @ BMO \$10,000 - term maturity March 2024</p> <p>YCOA - \$10,000 maturity date April 29, 2024, Redeemable</p> <ul style="list-style-type: none"> <li>• \$6,681.88 maturity date June 2, 2024.</li> <li>• \$10,000.00 interest \$340.93 maturity date Apr 29, 2024</li> </ul> | <p><b>Best practices</b></p> <ul style="list-style-type: none"> <li>• No new GICs until the NHY bank account is set-up AND after amalgamation date of April 1, 2025</li> <li>• Leave GICs as is until maturity dates. Transfer funds to amalgamated organization at maturity date.</li> </ul> <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Contact banks re. GIC actions at maturity dates; before, at and following the amalgamation date. Cancel any automatic renewals of GICs. (Jan-Mar 2025)</li> </ul> |

**ASSETS - BANK ACCOUNTS**

## Outline

Each legacy organization has a different bank; each likely with their own pros and cons.

Bank accounts include not only the cheque business account, but investment and credit accounts; the links between each of these accounts; signing authorities for payments and transfers; authorities for bank statement and balance (eg. ED, bookkeeper); pre-authorized vendor payments (eg. monthly utilities); automated transactions; ETF electronic transfer funds, direct deposits (eg. Yukon Government TPA payments). Each of these need to be listed out and a plan set out for updating the relevant information to a new NHY account and system.

As soon as possible after the amalgamation application has been approved, a new NHY bank chequing account should be set up. Sufficient funds should be transferred from the legacy accounts to the NHY account to ensure that NHY is reach and active for April 1st, taking care to leave sufficient funds in the legacy bank accounts to cover any outstanding items/payments. This will require informed bookkeeping and a delicate balance, and may require multiple stages of transfer.

## Best practices

- Determine signing authorities for NHY - typically, the President, Treasurer, Executive Director + 1 other director or officer.
- We recommend including the ED as a signing authority as the new Board will be interim until the June 2025 AGM.
- Continue the requirement to have 2 signatures for payment approval.
- Allow automated/pre-authorized payment for long-standing recurring vendors with an approval note on the file signed by 2 signing authorities.
- Consider using CIBC for NHY banking needs. They have a Not-for-Profit Business Operating Account option. As well, they have processes for online payment authorizations.
- Ensure that the accounts are set-up and cheques ordered well ahead of amalgamation date to ensure that everything is in place and active by April 1st

## Actions/ Next steps

- Set up NHY accounts (chequing, investments, credit);
- Assign and submit all documentation for signing authorities;
- Review process and policy for pre-authorized payments, direct deposits and online banking and payment authorizations;
- Order cheques ready for April 1st (Jan-Feb 2025)
- Set up direct deposit for staff payroll (permanent employees)



## FUNDING GRANTS

### Outline

Legacy organizations have a variety of core and project funding.

See **Appendix L - Current Funding Outline** for detailed outline of all current grant funding.

We hosted meetings with funders in May 2024 including Yukon Government Sport & Recreation Branch (SARB), Health & Social Services (HSS), and Lotteries Yukon.

There were minimal concerns, new opportunities shared and overall, they were very supportive. Quotes: "This is a very exciting step! 😊" "It is so good to see things progressing with the amalgamation project."

HSS & SARB were very responsive and open to investigating a shared template for reporting and shared reporting structure.

See **Appendix M - NHY Funding Opportunities** for an outline of potential funding that is not currently being received by any Legacy Organization.

### Best practices

- Build relationships with current funders as partners in the goals of the organization.
- Continue with reviewing funding opportunities, application deadlines. Include amalgamation exploration information in all applications.
- Keep funders updated on the amalgamation process. Notify them of vote results, approval of amalgamation application and effective amalgamation date

### Actions/ Next steps

- Send notification letter to all funders of the amalgamation approval. Request any requirements from the funder for outstanding applications, agreements and reporting (Oct-Dec 2024)
- Apply for funding applications for 2025-26 (Oct 2024 to Mar 2025)
- Wrap up all funder reporting for legacy organizations (Apr-Jun 2025)
- Reach out to HSS and SARB contacts to discuss combined core funding TPA and reporting process. (Nov 2024 to Mar 2025)

## FUNDRAISING

### Outline

Current legacy fundraisers include:

- Bingo
- Cash Raffles
- Donations
- GAS - collecting Wykes receipts for gift cards

Additionally, earned revenues include membership fees.

These fundraising initiatives are likely and recommended to remain stable through the amalgamation interim and activation phases.

Consider developing a Fundraising Committee that meets 2-3 times a year to review fundraising results, explores new opportunities and ideas, and plans ahead for the coming year. Engaged Fundraising committees can create stability and success for organizations to meet and exceed their annual fundraising targets.

### Best practices

- The Executive and reps from the Board of Directors should review fundraising results from 2024-25 and map out fundraising initiatives, targets for 2025-26, and update the 2025-26 budget based on updated planning.
- Annually, update the budget with fundraising targets.
- Optional: discuss development of a Fundraising Committee.

### Actions/ Next steps

- Develop fundraising targets for 2025-26 budget (Jan-Mar 2025) by ED and NHY Board

# ADMINISTRATIVE - OFFICE

| OFFICE ADDRESS   |   |
|--|---|
| <p><b>Outline</b><br/>Registered office will be:<br/>4061- 4th Avenue Whitehorse, YT<br/>Y1A 1H1</p> <p>Mailing address will be:<br/>4061- 4th Avenue Whitehorse, YT<br/>Y1A 1H1</p> | <p><b>Best practices</b></p> <ul style="list-style-type: none"> <li>• ERA needs to update name and mailing address to contacts and vendors with relevant address (mail to no longer be mailed c/o Sport Yukon.</li> <li>• Ask Sport Yukon to pass on ERA mail to NHY.</li> <li>• Update information with all vendors and contacts about new name and mailing address as bills come in.</li> </ul> |
|  | <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Ongoing tasks related to updating mailing address for all correspondence and accounts</li> </ul>   |

| OFFICE USAGE   |   |
|--|---|
| <p><b>Outline</b><br/>Strickland Street will be used for administration and meeting space. Boardroom to be used for meetings, programs (as applicable).</p> <p>Seniors Complex will be available Boardroom in Complex which is not widely used could be reworked as a rec program office.</p> <p>Small office will be kept as a closed door admin space.</p> | <p><b>Best practices</b></p> <ul style="list-style-type: none"> <li>• Develop an access/key log for all spaces (Strickland Street office, Seniors Complex, storage areas, Sport Yukon boardrooms) of who has access to what space</li> <li>• Develop a safety log of all alarms, key and security protocols for the spaces</li> <li>• Staff, volunteer and client safety should be paramount to how spaces are accessed and used.</li> <li>• Explore revenue opportunities for Boardroom rentals (limited to</li> </ul> |

|   |   |
|---|---|
| <p>Complex office will be set-up as a drop-in client and volunteer focused space.</p> | <p>special interest groups and nonprofit organizations)</p> <ul style="list-style-type: none"> <li>• Form a group of interested volunteers open to completing inventory of all equipment, supplies, and program equipment; and then clearing all NHY spaces of duplications, outdated hardware and equipment, and unnecessary supplies (including excess furniture).</li> </ul> |
|   | <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Ongoing tasks related to updating mailing address for all correspondence and accounts</li> </ul>   |

| <h2 style="margin: 0;">OFFICE HOURS</h2>   |   |
|--|---|
| <p><b>Seniors' Complex</b><br/> 4061-B 4 Ave (Sport Yukon building)<br/> Open hours remain as is:<br/> Mon to Fri 9am-1pm<br/> Keep to 4 hrs/day until a detailed staffing plan is put in place.</p> <p><b>Admin Office</b><br/> 309 Strickland St Unit 303<br/> Open hours would be by appointment.<br/> This space would change to a fully administrative space for admin, meetings in the Board room. No open hours. Access for admin and meetings would be appointment only.</p> | <p><b>Best practices</b></p> <ul style="list-style-type: none"> <li>• In the planning session with Staff from each Legacy Organization, we discussed opportunities to have Recreation Program Coordinator work part of their hours in the Complex space. The staff were aligned and very clear about what could be tried. We recommend letting the staff lead on the best process for staff scheduling for optimal office hours.</li> <li>• Maintain existing office hours at the Seniors' Complex with two staff persons present at all times. Establish a schedule for the staff so that staff have time for errands and admin tasks in the admin office.</li> <li>• Once schedule is established, engage members/ clients in discussions about priorities for expanded office hour coverage (eg. full day, occasional</li> </ul> |

|  |  |
|--|--|
|  | evening and weekend)   |
|  | <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Communicate to members/ notice on site to clients about office hours and staff availability (Jan-Mar 2025)</li> </ul> |

| <b>OFFICE LEASES</b>   |  |
|--|--|
| <p><b>Outline</b></p> <p>YCOA rents from GAS. The price increased from \$1000/month to \$1,300/month as of January 2022 (two-year lease). This payment covers both SIC and H&amp;YMP, shared 50/50. Lease would be canceled effective Mar 31, 2025.</p> <p>SENIORS' COMPLEX</p> <p>Cleaning contract - presently Mecando Cleaning and Janitorial - owner Maritas). Contracts would continue as usual.</p> <p>ADMIN OFFICE</p> <p>309 Strickland St Unit 303<br/>Rent \$2,325+GST/month<br/>Lease agreement to Dec 31, 2025</p> <p>Issues: YCOA office space<br/>Very cramped. No room for another desk or computer (potential part-time person or step student).<br/>Storage limited. Safety concerns-trapped behind desk if unpleasant client in the room. If</p> | <p><b>Best practices</b></p> <ul style="list-style-type: none"> <li>• To maximize sharing of spaces, set-up a space booking calendar to include all offices, meeting rooms and activity space - will allow all programs to be ; Board/ Staff/ teams/ committees to have confirmed times for regular meetings - reduce conflicts with spaces; maximize spaces and add possible staff office/desk sharing</li> </ul> <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Golden Age Society to make a motion at a Board meeting to cancel YCOA lease effective March 31, 2025 (Jan 2025)</li> </ul> |

|  |  |
|--|--|
| <p>office is occupied, must go outside to access the GAS washrooms. Hard to get a wheelchair in and turn around. Washrooms not accessible.</p> |  |
|--|--|

## ADMINISTRATIVE

| <b>COMMUNICATIONS, TECHNOLOGY &amp; SOFTWARE EQUIPMENT &amp; SUPPLIES</b>   |   |
|---|---|
| <p><b>Office equipment (incl. technology/hardware)</b><br/> Seniors' Complex -keep landline<br/> Admin office line - keep Strickland Street office landline (formerly ERA line)<br/> Keep GAS &amp; ERA wifi/ internet<br/> External hard drive for back-up</p> <p><b>Technology - Software</b><br/> A detailed outline of technology and software current tools and options for NHY has been developed. <b>See Appendix N - Technology &amp; Software Outline</b></p> <p><b>Program equipment Office equipment &amp; supplies</b><br/> See <u>NHY Inventory tracking document</u> - sent separately to NHY representatives</p> | <p><b>Best practices</b></p> <ul style="list-style-type: none"> <li>• IT infrastructure and software set-up is expected to take 6-8 weeks. Start in Jan 2025.</li> <li>• Decide between Google Workspace and MS 365 - allows for streamlined cloud file sharing between bigger team; between Seniors' Complex and Admin office -combines file management cloud back-up, calendar, project management</li> <li>• Decide on e-newsletter format and software(eg. Mailchimp)</li> <li>• Set-up Quickbooks online subscription - shared financial information; uploading of expenses/invoices from various locations</li> </ul> |
|   | <p><b>Actions/ Next steps</b></p> <ul style="list-style-type: none"> <li>• Decide on software (Jan-Feb 2025)</li> <li>• Set up new accounts - transition pieces to new accounts</li> <li>• Engage IT support for transition and ongoing IT support to staff</li> </ul>  |

## COMMUNICATIONS MESSAGING

Confirm communications and key messages to all stakeholders:

| <b>Stakeholder</b>                                    | <b>Messaging</b>  | <b>Strategies</b>  |
|---|---|--|
| Three Legacy Boards                                   | Acknowledgement of their hard work; clarity of their role   | Ongoing updates and discussions with Amalgamation Committee, Staff and stakeholders            |
| Members/<br>Program &<br>Service Users                | Programs and services same or enhanced; volunteer opportunities are the same; Excitement about the phase ahead; invitation to Amalgamation ceremony/celebration<br>Members - opportunities for Board of Directors elections, volunteering, committees and Options for communications preference (email or mail/phone) | Enewsletter and Sourdough Chronicle updates<br>SGMs<br>Updates at AGM<br>Social media, website |
| Staff   | Acknowledgement of their hard work; org chart and HR ; commitment to staff during process and long-term   | Same as above<br>Direct conversations and email updates  |
| Volunteers  | Programs and services same or enhanced; volunteer opportunities are the same  |  |
| Funders   |   | Funder meeting(s) and emails; invitation to ceremony   |
| Vendors<br>Insurance<br>Companies<br>Yukon WCB<br>CRA | Notify of amalgamation date, transition and activation phase, contact person for legacy organization wrap-ups and NHY organization  | Update contacts; direct deposit/ auto payment processes and info                               |

|                                     |   |   |
|-------------------------------------|---|---|
| Yukon Corporate Affairs - Societies | Transparent two-way communication and process                                 | Submission of application and required documentation            |
| Partners                            |   | Direct email  |
| Media                               | Announce decision and process; Amalgamation ceremony for stakeholders         | Press release   |
| Public                              | Same as Media   | Stories and press release to social media, website              |
| Non-profit organizations            | Amalgamation process and template; transparent process and story to be shared | NonProfitNet - email with link to amalgamation template package |

## Other considerations

---

ERA, GAS and YCOA are voting members of Vimy Heritage Housing Society. If there is an amalgamation, VHHS would have to change bylaws. Just something to be aware of.

## Amalgamation Implementation Budget

In **Appendix K - NHY Amalgamation & Operational Budget** has been developed. Building off the last completed Financial Statements of each organization as well as their current year's budget, we developed a:

- Amalgamation Implementation Budget 2024-25
- Amalgamated Operational Budget 2025-26

We highlighted:

- Conservative revenues



- Costs savings for bookkeeping, accounting, insurance, communications
- Expanded expenses to cover expected cost increases
- Expanded program spending
- Funds for contingency/ emergency
- Surplus for savings towards a new or expanded space

## What if...?

### **What if... only two organizations say yes?**

The next steps would be for each of the three Boards to meet.

The Board of the “No vote” would determine:

- Collect/review feedback from members - reasons for “no”
- Is there a possibility of mitigating and hosting another vote?
- If yes, explore mitigations, options and new timeline.
- If no, end exploration.

The Boards of the “Yes vote” would determine:

- Would they consider continuing amalgamation with the 2 organizations?
- Would they delay the process for a potential mitigation phase by the “No vote” organization before proceeding?

### **What if... only one organization says yes?**

- All Boards to meet and determine if they have reached the end of amalgamation exploration. Given the full extent of the work and information provided, there may be some specific need that requires mitigation. If it goes beyond a simple issue to mitigate before a second vote, it is likely the end of exploration of amalgamation.

### **What if... none of the organizations say yes?**

- Same as above

# Recommendations

---

## **Recommendation #1 - Host Amalgamation Ceremony/ Celebration Event**

All three legacy organizations have been in operation for over 20 years. Two organizations have history going back to the 1970s. Honouring the over 100 cumulative years of history and the people who built the foundation of the organizations and programs is important to building connection and trust. Acknowledge that those leading organizations now have to move forward based on the current context and opportunities.

Hosting a ceremonial and celebratory event in April 2025 allows the community an opportunity to honour the past, celebrate successes, outline the path forward and the joint commitment to ensure programs and services are available for all Yukon Seniors for many years to come. The organizations and their teams should share their excitement and help get others excited about the path ahead (including members, funders, community partners and the public across the territory).

## **Recommendation #2 - Secure Interim/ Activation Phase Funding**

We believe that the Yukon Community Development Fund (CDF) is an appropriate funding source for additional research/exploration and planning work. The CDF provides funding for projects/ initiatives that provide long-term, sustainable economic and social benefits to Yukon communities.

This project will:

- Develop skills, knowledge and experience of the amalgamated team.
- Create social benefits such as strengthening social and community networks, building partnerships and facilitating community involvement.
- Support the long-term well-being of Yukoners 55+.

Activities could include:

- Communications and Fundraising Planning
- Training sessions for NHY Team (Board, Committees, Staff, Volunteers)
- NHY website development and design work/branding

- Celebration Event with partners and community

CDF Funding - deadline Sep 15th for up to \$75,000

Get letters of support from current funders (Health & Social Services Continuing Care; Sport & Recreation Branch; Lotteries Yukon and Yukon Housing Corporation) - see Funder Outline for contacts

## **Recommendation #3 - Proceed to Decision-Making Stage**

### **Decision-Making**

The next steps include the following decision-making steps for Board of Directors and Members:

- Provide final feedback and edits on the draft Amalgamation Implementation Plan (June 2024)
- Each Legacy Organization Board to review the Amalgamation Implementation Plan and decide whether to put an Amalgamation Vote to the members at a Special General Meeting (SGM) on October 10, 2024 (June/July 2024)
- Legacy Boards to identify and appoint individuals for the Interim NHY Board until June 2025
- Each Legacy Organization Board provides the Amalgamation Member Voting Package to all members within the required timeframe and send an invitation to attend and vote at the SGM on October 10th. (Aug/Sep)
- Members to vote on the Amalgamation Motion at the SGM on Oct 10th.
- Submit the amalgamation application and carryout the following implementation tasks as outlined in the Amalgamation Timeline.

# Final thoughts

---

### **Alignment**

The Yukon Council on Aging (YCOA), the Elderactive Recreation Association (ERA) and the Golden Age Society(GAS) seem well aligned in purpose and

will undoubtedly emerge from amalgamation a resilient organization positioned for growth and with the tools required to achieve their mission. By following the steps proposed in this document, the transition to an amalgamated organization should take place in a timely manner with minimal complication.

The decision to amalgamate would be a valuable approach to meeting the organizations' goals and exploring the long-term opportunities for creating a One-Stop-Shop, expanded space for programs and broader networking and connection of Yukoners 55+ across the territory.

Based on the comprehensive organizational review, engagement with Boards, members, staff and funders as well as full mapping and analysis of all information, our professional team sees that the Legacy Organizations are well positioned for the decision-making step of amalgamation.

## **Capacity**

There is no question that amalgamation implementation will involve a significant amount of resources and volunteer time over the next year. The reality is that Legacy Organizations will have a busy year ahead managing their individual challenges. Our team of professionals feel that amalgamation will offer exceptional benefits to the Legacy Organizations and their teams as an amalgamated unified Northern Horizons Yukon. Through amalgamation, we are confident that Legacy Organizations will continue and expand their amazing work creating thriving, enriching lives for Yukoners 55+.

Thank you for the opportunity to assist you in exploring amalgamating and outlining an implementation plan mapping steps through engagement, planning, decision-making (voting), application, and activation.

## **References**

- ❖ [Merging for Good - Mount Royal article](#)
- ❖ [Blumbergs Mergers and Amalgamations](#)
- ❖ [Canadian Charity Law Mergers and Amalgamations in the Canadian Nonprofit and Charitable sector article](#)

# APPENDICES

## List of Appendices to follow:

### Implementation Planning Documents

|            |   |
|------------|---|
| Appendix A | Organization Document Checklist   |
| Appendix B | Strategic Session April 6-7, 2024 Powerpoint slides   |
| Appendix C | Member Presentation June 6, 2024 Powerpoint slides<br>(presentation also available as a <a href="#">video recording</a> ) |

### Amalgamation Application Documents

|            |  |
|------------|--|
| Appendix D | Yukon Societies Act Amalgamation Section Pt7Div1       |
| Appendix E | Yukon Corporate Affairs Amalgamation Application blank |
| Appendix F | Yukon Corporate Affairs Extension Application Form 10  |

### Appendix G Special General Meetings - Members Voting Package

|            |  |
|------------|--|
| Including: | SGM Outline  |
|            | SGM Process for GAS/ERA/YCOA (3 docs)<br>Incl. voting requirements, SGM, specific bylaw info |
|            | Voting Options by Organization   |
|            | NHY Draft Bylaws & Constitution  |
|            | NHY Amalgamation Agreement/ MOU  |
|            | Voting Feedback Form   |

### NHY Organizational Documents

|            |   |
|------------|---|
| Appendix H | NHY Organization Chart                      |
| Appendix I | NHY Committees & Planning Teams Outline     |
| Appendix J | NHY Policies Outline                        |
| Appendix K | NHY Draft Amalgamation & Operational Budget |
| Appendix L | Current Funding Outline                     |
| Appendix M | NHY Funding Opportunities                   |
| Appendix N | NHY Technology & Software Outline           |
| Appendix O | Amalgamation Timeline by Phases             |

### Mapping Documents

The following documents were created as part of the Implementation Plan, but are not included in the report as they contain confidential information not intended to be made publically available.

- Staffing Plan
- Inventory Tracking