



Ghost Bear Institute Annual Report 2024

A Message from the Co-Executive Directors: Jill Cooper & D. Simon Jackson

Finally – FINALLY – we’ve got some good news to share: Nature Labs is done! And we couldn’t have done it without you. There are no words to express our gratitude for your belief in what we’ve been building.

It must seem like an eternity since we first started our journey to bring Nature Labs to life. And though we knew this wouldn’t be an easy project, we never imagined it would be as challenging as it was: floods and fires (personal and environmental), a car accident, four (unwanted) moves, family emergencies and tragedies, the death of our main character on day four of production, a strange year of trying to pry that information out of the federal government, ever-evolving politics, deepening societal divisions, and the pandemic (and re-building all of the content because of it). Plus, for the last three years, at least one of us has been extremely sick and hospitalized.

But it’s done. Or, rather, we’ve reached the start line, as there is so much more we’ll be doing now that Nature Labs is launched.

You’re busy and Nature Labs is BIG (big, after all, is the only way we could tackle diverse and divergent politics, regional priorities, and different curricula requirements), but we hope you take the time to visit the web site and explore the virtual textbook you helped us create.

Indeed, in the first few months of launching Nature Labs, more than 250 schools and 40,000 students are exploring and using the platform, with more signing-up each day.

Nature Labs users span every region of Canada and has been warmly received by political leaders from all sides of the spectrum. In fact, Nature Labs has been well-received by all communities whether Indigenous or non-Indigenous, rural or urban, west or east.

As importantly, educators find the platform useful, responsive, relevant, and flexible. It has been reviewed by numerous teacher unions and has been endorsed as a resource that meets pre-existing curricula. Multiple school boards have recommended the platform to their schools. Multiple teaching associations have embraced the platform, as have home school associations and several well-known independent schools. And the federal government has listed Nature Labs as a recommended resource too.

As we told you from the start, Nature Labs is not an advocacy platform and we’re incredibly proud that we avoided strings-attached funding that might have created a real or perceived bias. We stayed true to our promise: we don’t tell students what to think and we don’t take positions on the issues we face – economically, socially or environmentally.



Ultimately, we hope Nature Labs reflects and challenges the diverse perspectives found in Canada, and helps students understand the true complexity of our society. As we've said a hundred times, we believe that by enhancing critical thinking skills we can help create a more thoughtful citizenry and a more creative workforce – one that strives to balance the needs of people and nature in the process.

For that reason, the nature in Nature Labs is really a metaphor for the lessons students must learn and the issues they will encounter, today and tomorrow. Nature has allowed us to deconstruct complex ideas, make them accessible to students from every walk of life, and help spark young minds to rethink old problems in new and innovative ways.

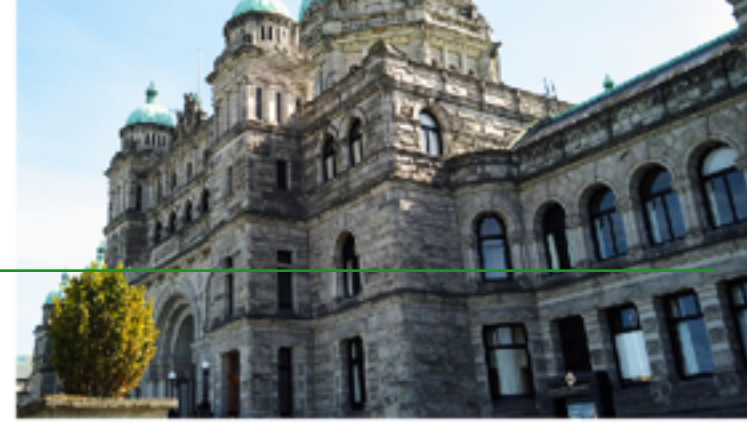
Hopefully we've made you proud to be part of this experiment – and it is an experiment.

The next challenge will be to scale-up Nature Labs usership. We still hope to create two versions of Nature Labs – one that uses a subscription model, without advertising, and one that is free to use, with content sponsored. But for this school year, and likely the next few, Nature Labs will be available for free, allowing educators to become more familiar with the teaching tool.

Again, we can't tell you how much we appreciate for your patience throughout this process. We sincerely hope Nature Labs fosters nature literacy; enhances our discourse and our democracy; levels the education playing field across Canada; creates a much needed made-in-Canada, unbiased resource for students; and helps teachers access high quality, up-to-date materials. If we achieve these goals, it's in no small part because of you.

Thank-you, thank-you, thank-you a million times over.

Jill + Simon



Nature Labs

Imagine transforming the way students learn and connect with the world around them. Nature Labs is here to help make this a reality. We're not an advocacy platform; we don't tell students what to think. We use nature as a captivating metaphor to help students challenge assumptions and unlock their full potential.

The Problem:

Current textbooks are outdated, unengaging, and often disconnected from the real-world. Students deserve better.

Our Solution:

Nature Labs offers a free digital learning platform that brings lessons to life through compelling stories, insights from Canadian experts, and real-world connections.

Why Use Nature Labs:

Our online classroom is enhanced by lesson plans and education resources designed by a teacher for teachers, helping ensure every aspect of Nature Labs is curricula-connected, plug-and-play, and flexible. We help make class lessons relatable and relevant, allowing students to unleash their curiosity, think more critically, and act more creatively in all that they do.

What Nature Labs Provides:

- 5 courses and 30+ a la carte lessons (all lessons are curricula-connected across Canada)
- 12 chapters per course (every chapter can be expanded into endless mini-lessons)
- 150+ lesson stories (diverse experts explain curricula topics to students)
- 25 inquiry stories (connecting curricula and classrooms to real-world issues)
- 150+ conversations with experts (exploring the opinions of diverse and divergent leaders)
- 300+ class activities (lesson plans, games, extensions, quizzes, conversation starters)
- 5000+ resource library (tools curated for students and analyzed for bias)
- 35+ place-based experiences (virtual field trips that explore the Nature Labs virtual classroom)
- 50+ place-based stories (exploring the species and spaces of the Nature Labs virtual classroom)
- 1 teacher manual (how-to instructions, curricula-connections, classroom set-up ideas, rubrics)

Why We Created Nature Labs

Canada is becoming increasingly polarized and divided, with fewer and fewer people understanding how our systems work and interconnect, whether ecological, political, economic, or cultural. And we increasingly don't understand our place in this complex, ever-changing world. The consequence isn't just misunderstanding, but misinformation that rots the foundation of our democracy and robs us of our ability to work together to solve the shared challenges that we face.

We believe fostering systems – and, yes, nature – literacy, healing our democracy, and combatting misinformation begins with education. But this must be a societal challenge, not another burden placed on the shoulders of educators. This is why we created Nature Labs.

How Nature Labs Works

Imagine the wonder of a field trip to the Rocky Mountains or Parliament Hill brought to life in every high school classroom and enhanced by cross-disciplinary master classes delivered by experts and innovators. Now imagine the expensive, out-dated textbook being replaced with an immersive virtual experience that is relatable and responsive to the world where students live, with information being updated in real-time. All of this? It's brought together with balanced storytelling that blends 60 Minutes fundamentals with the pacing of TikTok and the visuals of National Geographic to create the kind of multi-media content needed to spark a passion for learning.

Our online classroom is enhanced by lesson plans and education resources designed by a teacher for teachers, helping ensure every aspect of Nature Labs is curriculum-connected and plug-and-play, actually delivering what educators require. We aim to make education more efficient and effective, freeing-up time for teachers to work one-on-one with students, while providing students with real-world expertise and the tools to transform their lessons into projects that better their community and our world.

Nature Labs is not an advocacy platform. As a citizen-funded project, we have avoided strings-attached funding that might influence bias, real or perceived. We don't seek to create a new generation of activists. We won't tell students what to think and don't take positions on the issues we face – economically, socially or environmentally. We do work, however, to reflect and challenge every perspective in Canada, helping students understand the true complexity of our society. We believe that by enhancing critical thinking skills we can help create a more thoughtful citizenry and more creative workforce – one that strives to balance the needs of people and nature in new and innovative ways.

Why Nature?

Place-based education matters. *Storytelling matters*. It's why and how Nature Labs links diverse courses and lessons together through the narrative arc of two remarkable grizzly bears in Mount Robson Provincial Park.



Why these bears?

They're two siblings – one male and one female – who, despite conventional wisdom, have refused to separate after being run off by their mother. For three years, instead of competing with one another, *these* bears have elected to work together – grazing, hunting, playing, denning. They've learned to survive in an increasingly complex world by helping each other thrive.

This is not just another nature story. It's so much more.

These bears are a visual metaphor for our fragile *yet resilient* relationship with nature *and* with each other. It's a story that underscores that just because something has always *been* so, doesn't mean it must always *be* so. It's a story that reminds us that by working with unlikely allies in unlikely circumstances we can find new solutions to old problems.

We didn't have to pick nature – *two bears* – as our metaphor for the challenges we face or the lessons that must be taught. There are always other metaphors; more pressing issues, more socially relevant issues. But for each of those issues – rightly or wrongly – we can't always agree *on* right or wrong. Or even where to start.

Why Nature?

But nature? We know that before we start debating the value of a park – and before we get into how best to balance people and nature – if we stop and take a breath and really look at this?



We can all agree that this scene is beautiful.

And that matters. By really stopping to look and appreciate this moment together, we can see that our natural inheritance *is* our common humanity. It *is* what unites us. It *is* what makes us equal.

By the end of Nature Labs, students *won't* be able to agree on how best to strengthen our economy or advance social justice or steward our natural environment. But by finding a common starting point – *by using nature to move away from what we disagree with and toward what we can agree on* – we hope students will be more open to listening and learning from those they agree with and those they don't; rethinking what they think they know and reimagining what's actually possible when we work together.

Just like these two bears.

Meet the Co-Founders & Co-Executive Directors:

JILL COOPER

Growing up in rural Ontario, Jill discovered her passion for the outdoors at an early age and realized in her teens that her professional calling was in education.

For a decade, Jill worked to create connections between technology and nature as a high school geography and media arts teacher, promoting experiential education and leading numerous excursions, including a science-focused field trip to Nicaragua.

When she found resource gaps, Jill worked to fill them – first off the side of her desk and eventually in the full-time pursuit of system-wide education resource development. Jill has advised the establishment of a school council for the Jane Goodall Institute of Canada and helped design of the Spirit Bear Youth Coalition's award-winning education program. And for the Banff Centre for Arts and Creativity she worked to build a new multi-faceted training program that seeks to better equip teachers to execute STEAM techniques.

No matter the project, Jill's hallmark has been an approach that strives to be fair in her research and communication: Presenting unbiased facts to ignite a passion in others to think critically, work collaboratively and demand better of themselves and our world.

For each endeavour Jill has journeyed, she has proven an understanding of how to develop innovative programming from development to curriculum integration to classroom implementation. It's this unique insight that is at the heart of the Ghost Bear Institute's projects.



Meet the Co-Founders & Co-Executive Directors:

SIMON JACKSON

Simon is a storyteller, connector and movement builder who has dedicated his life to finding a better balance between the needs of people and nature.

At the age of 13, Simon founded the Spirit Bear Youth Coalition in the quest to unite the voice of young people to save Canada's endangered white Kermode or spirit bear. Through the Youth Coalition, Simon led the campaign that helped raise international awareness about the plight of the rare bear, transforming the organization into the world's largest youth-led environmental movement with a global network of more than 6 million in over 85 countries.

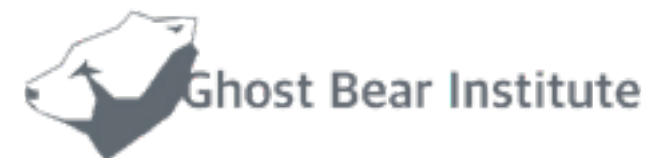
After almost two decades of work, the spirit bear is now saved, with its last intact habitat having been set aside from development through one of the largest land protection measures in North American history.

Simon has received several honours for his work to save the spirit bear, including being awarded Queen Elizabeth II's Diamond Jubilee Medal, being named as one of the 100 Angels of the Earth by UNESCO and, most notably, being honoured as one of Time Magazine's sixty Heroes for the Planet – one of only six young people selected from around the world. His life's work was the focus of an internationally televised movie, *Spirit Bear: The Simon Jackson Story*.

Simon is an accomplished motivational speaker with agency Speakers' Spotlight and an award-winning photographer and a widely published writer. Having contributed images and chapters to eight books, he has also had hundreds of essays and opinion editorials published in newspapers, magazines, academic journals, web sites and textbooks around the world – many underpinned by his photography. Simon has served as a columnist for CBC.ca and the Huffington Post and recently co-authored the book *A Geography of Hope: Saving Primary Forests*. His writing led him to being named a Fellow of the International League of Conservation Writers.

His varied work has enabled Simon to travel coast-to-coast-to-coast to share the lessons from his journey, as his powerful story is a reminder that one person can make a difference. Indeed, Simon's storytelling ability, combined with his understanding of how successful movements are built, underpins the work of the Ghost Bear Institute.





ANNUAL FINANCIAL STATEMENTS

For the year ended December 31, 2024

Unaudited Statement of Financial Position

As at December 31

In Canadian dollars

Assets

Current

Cash and cash equivalents

Total current assets

Capital assets, net *[note 3]*

2024

2023

7,302

24,790

7,302

24,790

20,319

25,424

27,621

50,214

Liabilities and net assets

Net assets

Unrestricted

Total net assets

27,621

50,214

27,621

50,214

27,621

50,214

See accompanying notes

Unaudited Statement of Activities

For the year ended December 31

In Canadian dollars

	2024	2023
Revenue		
Grants	-	15,000
Fundraising/Patreon	15,869	37,030
Image sales	3,731	7,146
	<u>19,600</u>	<u>59,176</u>
Expenses		
Travel costs	4,247	4,529
Project development	1,484	523
Post-production	4,157	-
Domain, server and security	1,321	2,323
Phone and internet	3,090	2,212
Office and software	850	1,474
Insurance	2,719	2,759
Car maintenance	1,595	892
Printing and mailing	490	-
Not-for-profit organization fees	87	124
Capital asset amortization	5,984	6,581
Loss on disposition of capital assets	-	1,165
Honourariums	15,000	15,000
PayPal and Patreon fees	1,169	2,157
	<u>42,193</u>	<u>39,739</u>
Excess (deficiency) of revenue over expenses	<u>(22,593)</u>	<u>19,437</u>

See accompanying notes

Unaudited Statement of Cash Flows

For the year ended December 31

In Canadian dollars

	2024	2023
Operating activities		
Excess (deficiency) of revenue over expenses for the year	(22,593)	19,437
Add (deduct) items not affecting cash:		
Amortization of capital assets	5,984	6,581
Loss on disposition of capital assets	-	1,165
Cash provided by (used in) operating activities	(16,609)	27,183
Investing activities		
Capital asset additions	(879)	(18,421)
Proceeds from disposition of capital assets	-	3,648
Cash used in investing activities	(879)	(14,773)
Net increase (decrease) in cash and cash equivalents	(17,488)	12,410
Cash and cash equivalents, beginning of year	24,790	12,380
Cash and cash equivalents, end of year	7,302	24,790

See accompanying notes

Notes to the Unaudited Financial Statements

December 31, 2024

1. Nature of the organization

Ghost Bear Institute [the "Institute"] is a federally incorporated not-for-profit organization with a permanent establishment only in Calgary, Alberta. The Institute seeks to inspire, educate and spark a new generation to foster a better balance between people and nature and works to achieve this mandate through its signature program, Nature Labs – a virtual high school textbook that aims to advance nature literacy.

2. Significant accounting policies

These financial statements are prepared in accordance with Part III of the *Chartered Professional Accountants of Canada* ["CPA Canada"] *Handbook – Accounting "Accounting Standards for Not-for-Profit Organizations"*, which sets out accounting standards for not-for-profit organizations in Canada and includes the significant accounting policies summarized below:

[a] Revenue recognition

The Institute follows the deferral method of accounting for contributions. Unrestricted contributions and fundraising grants are recognized as revenue when received or receivable if the amount to be received can be estimated and collectability is reasonably assured. Externally restricted contributions are deferred and recognized as revenue in the period in which the related expense is recognized. Fees for service are recognized when the service has been rendered.

[b] Financial instruments

Investments are recorded at fair value. Transactions are recorded on a trade basis and transaction costs are expensed as incurred.

Financial instruments, including accounts receivable, accounts payable and accrued liabilities, are initially recorded at their fair value and are subsequently measured at amortized cost, net of any provisions for impairment.

[c] Capital assets

Capital assets are recorded at acquisition cost less accumulated amortization. Amortization is recorded on a straight-line basis over the estimated useful lives of the related assets at terms ranging from five to ten years.

[d] Contributed services and materials

The Institute is governed and supported by numerous volunteers. Contributed services and materials are not reflected in these financial statements as determining their fair value is not practicable.

[e] Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Examples of such estimations and assumptions include the useful lives of capital assets and vehicle maintenance and insurance costs. Actual results could differ from those estimates.

3. Capital assets

Capital assets consist of the following:

	2024		2023	
	Cost \$	Accumulated amortization \$	Cost \$	Accumulated amortization \$
Computer equipment	16,406	9,417	16,281	6,973
Camera and audio equipment	23,842	10,512	23,088	6,972
	40,248	19,929	39,369	13,945
Less: accumulated amortization	19,929		13,945	
Net book value	20,319		25,424	

During the year ended December 31, 2023, the Institute disposed of capital assets with a net book value of \$4,813, which resulted in a loss on disposition of \$1,165.



4. Financial instruments and risk management

The Institute's financial instruments include cash and cash equivalents, accounts payable and accrued liabilities. The Institute is not currently exposed to credit, interest rate and foreign exchange risk.

Liquidity risk

The Institute is exposed to the risk that it will have difficulty in meeting obligations associated with its financial liabilities. The Institute has in place a budgeting process to help determine the funds required to support the organization's normal operating requirements on an ongoing basis.



About Ghost Bear Institute

Jill Cooper – an accomplished educator – and Simon Jackson – an award-winning storyteller – have spent a lifetime immersed in the stories and landscapes of the place we call home. They’ve travelled from the development-rich Oil Sands to the wilds of the Rocky Mountains, from Clyde River and Val d’Or to Calgary and Halifax, to better understand nature, education and our country. Their takeaway? Nature unites us all. By making the seemingly irrelevant relevant, it’s possible to showcase that nothing is black and white and, through better education, a more thoughtful citizenry that strives to balance the needs of people and nature is possible. This was the inspiration for Nature Labs.

Canada has too many non-profits organizations, yet too few institutions that are respected and considered to be non-partisan by all Canadians coast-to-coast-to-coast.

The non-profit Ghost Bear Institute was founded in 2018 exclusively to be the incubator of Nature Labs with the hopes that the project eventually can live within an existing non-partisan institution. We continue to look for a home for the project that all Canadians can support.

In building Nature Labs, we have purposefully avoided sponsorships and grants that might create a real or perceived bias in the eyes of one school district or another. And we have built both the organization and our content around extensive research and community consultation, inclusive of diverse politics, cultures, geography, age and expertise.

Our ability to realize our dream in launching Nature Labs is thanks to our unwavering community of supporters on Patreon and our dedicated board of directors. We are grateful to Nikon and the University of Calgary's Werklund School of Education for their support at the outset of this project. And, simply put, Nature Labs wouldn’t have been possible without the incredible open-mindedness, kindness and help of BC Parks. North America’s third largest park system enabled us to anchor our stories in the iconic Mount Robson Provincial Park and, specifically, Becs Hoskins, Elliott Ingles and Natasha Ewing moved mountains to help us overcome obstacles again and again and again. They have our endless gratitude.

In launching Nature Labs, we haven’t reached the end of our journey, but the start of what we hope will be a long, incredible adventure.