



2017 Statement of ROI

*THE RETURN ON INVESTMENT CREATED BY **JESUS FILM SHOWINGS & DISTRIBUTION**,
A PROGRAM OF **JESUS FILM PROJECT**[®],
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2017*

Prepared by:

CALVIN EDWARDS
& COMPANY
Maximizing the Good of Giving



for:

ROI Ministry
780 Old Roswell Place
Suite 100
Roswell, GA 30076

in collaboration with:

Jesus Film Project[®]
100 Lake Hart Drive, MC 2300
Orlando, FL 32832

September 2018



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NOTICE

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Introduction

ROI Ministry (ROIM) seeks to guide funds towards highly-effective ministries that are reaching the world's poorest people with the good news of the gospel—through evangelism, discipleship, or mercy ministry.

Most ministries have multiple programs to carry out their mission. ROIM considers the ROI of one program.

Each year, since 2010, ROIM has identified its "Top 10" ministries that operate programs that reap significant outcomes with the finances entrusted to them. For 2018, the list includes **Jesus Film Project®** and its program, **JESUS Film Showings & Distribution**.

In addition to considering kingdom "return," ROIM has adopted 18 standards that "Top 10" ministries should meet. These are presented in Appendix A. How Jesus Film Project® and its program align with these standards is indicated on the following pages with color-coded symbols.

Calvin Edwards & Company (CEC), a philanthropic advisory firm in Atlanta, GA, has extensive experience calculating ROI, and performing similar analyses, for many organizations worldwide. ROIM has engaged CEC to conduct a professional, third-party review and ROI calculation of each "Top 10" ministry program since 2014. CEC was not engaged to identify the ministry programs or verify that their ROI exceeds others'.

Jesus Film Project® completed the application process for its program, *JESUS Film Showings & Distribution*, and it was selected by ROIM from a pool of applicants. This *2017 Statement of ROI*, created by CEC, constitutes an independent verification that the program efficiently and effectively used funds in 2017 to reach the lost with the gospel.

Jesus Film Project

LEGAL NAME

Campus Crusade for Christ, Inc. (Cru). Jesus Film Project® (JFP) is a ministry of Cru.

ADDRESS

100 Lake Hart Drive
MC 2300
Orlando, FL 32832

TELEPHONE

407.826.2300

WEBSITE

www.JesusFilm.org

SENIOR EXECUTIVE

Josh Newell, executive director

EMAIL

Info@JesusFilm.org

MISSION

"To reach every person on earth with the message of eternal life in Jesus Christ, through film, in his or her own heart language."

GEOGRAPHIC FOCUS

Worldwide

STRATEGY

To reach every person on earth with the message of eternal life, through film, JFP produces and dubs films about Jesus into hundreds of languages and distributes them in person and online.

STATEMENT OF FAITH

1 Yes, consistent with historic Christian creeds

LAUSANNE COVENANT

2 Yes, subscribes to the Covenant

LEADERSHIP FAITH COMMITMENT

3 Leadership manifests a personal commitment to Jesus and is actively involved in a church.

BOARD

4 Eight members

NUMBER OF PAID STAFF

104 salaried staff and 286 fulltime support-raising staff (including spouses)

INDEPENDENCE

5 Seven members are independent

BOARD DONORS

All eight have contributed within the past 12 months.

MEETING FREQUENCY

6 Quarterly

SENIOR EXECUTIVE



Josh Newell became JFP's executive director in 2018. Josh has served with JFP and related global ministries for 20 years. In 2000,

he coordinated Jesus Film translations for the North Africa, Middle East, and Central Asia regions. Josh previously served as director of marketing and communications for JFP.

AUDITED FINANCIAL STATEMENTS

7 Yes, Ernst & Young audits Cru's financials, which includes JFP.

TRANSPARENCY

8 **10** Yes, financial statements are made available to the board monthly and to the public upon request.

ACCOUNTING CONTROLS

9 Yes, internal accounting controls have been implemented.

RESPONSIVENESS

11 Very good, responded to questions promptly with no delay or gaps

501 (c) (3)

12 Cru received 501 (c) (3) status in January 1959

DONATION DEDUCTIBILITY

Yes, U.S.

LATEST FORM 990 FILING

None; as a Religious Missionary Order, Cru and JFP are not required by the IRS to file a 990.

FOUNDED

13 1979

LEGAL RELATIONSHIP TO OTHER ENTITIES

JFP is a ministry of Cru.

PROGRAM COMPONENTS

✓ JESUS FILM SHOWINGS &

DISTRIBUTION—see description on page 4.



The Gawwada language premier of The Jesus Film in Ethiopia

✓ REACHING THE NATIONS AMONG

US—providing DVDs to church partners in the U.S. to help them evangelize foreign-born residents

✓ DIGITAL PLATFORM & APP—

Internet evangelism at JesusFilm.org and an internationally accessible app

✓ JESUS FILM MISSION TRIPS—

sending short-term volunteers worldwide to show JESUS films

✓ GLOBAL SHORT FILM NETWORK—

equips filmmakers—especially those outside of North America—to create visual short stories that work as springboards to conversations about Jesus

BALANCE SHEET

As a part of Cru, JFP does not have its own balance sheet.

STATEMENT OF ACTIVITIES, 1/1/17 – 12/31/17

Revenue	\$52,079,000
Expenses	\$51,744,000
Net income	\$335,000

Source: Unaudited financial statements, prepared according to GAAP. A Statement of Activities is the income statement or profit & loss statement of a nonprofit organization.

MINISTRY UNIQUENESS

JFP was founded to share the story of Jesus to people worldwide using films in their native languages. JFP dubs local-language audio onto its standard video.

JESUS Film Showings & Distribution

PROGRAM PURPOSE

All of JFP's products and program services are directed toward the showing and distribution of *JESUS*, so JFP is a single-program ministry; therefore, the program purpose is the same as the organization's purpose, to reach every person on earth with the message of eternal life in Jesus Christ, through film, in his or her own heart language

PROGRAM STRATEGY

The program strategy also replicates the organization's strategy. JFP produces and dubs films about Jesus into hundreds of languages and distributes them in person and online.

PROGRAM DESCRIPTION

Cru's founder, Dr. Bill Bright, had the vision to take the story and message of Christ to the world using film. In 1979, JFP's founding director, Paul Eshleman, helped



Children watching *The Jesus Film* on a tablet in Sierra Leone.

produce the film on location in Israel.

The two-hour docudrama about the life of Christ, based on the Gospel of Luke, was designed to tell the gospel story simply, truthfully, and completely. JFP gives people the

opportunity to have a face-to-face encounter with Jesus through *JESUS* film showings and distribution.

JFP has translated and dubbed *JESUS* and other films into more than 1,650 languages with the help of the Bible translation community. JFP also produces contextualized films for evangelism and discipleship, such as: *Walking With Jesus* (Africa), *Following JESUS* (India), *Magdalena*, *The Story of Jesus for Children*, *Rivka* (discipleship series), and *My Last Day* (anime short film for youth).

These films are distributed through the following means:

- ✓ **Partners**—JFP is connected to 1,500+ partner denominations and ministries globally. Churches and other mission organizations help follow up, disciple, and train new leaders, and plant churches.
- ✓ **Indigenous film teams**—JFP and its partners equip indigenous film teams with the strategies, training, and resources needed to share the gospel with *JESUS*.
- ✓ **Internet & mass media**—Anyone with an internet connection can download *JESUS* or other film resources through YouTube, Bible.is, the JFP website, or the mobile app.
- ✓ **Short term mission trips**—JFP leads groups on short term mission trips around the world, with a focus on showing *JESUS* in remote places.

When possible, JFP connects converts with local churches. Where no local church exists, JFP helps to plant one.

RATIONALE FOR THE STRATEGY

JFP believes movies offer the most dynamic way to hear and see the gospel story. This is especially true in cultures that relay traditions and stories orally. *JESUS* helps reach the more than one billion illiterate people in the world.

CURRENT STATUS

JFP has noted the following recent growth areas:

- ✓ In 2012, JFP identified 865 remaining languages of 50,000+ speakers who are unreached or need the gospel in their heart language. As of June 2018, JFP has completed 379 of those translations. When this project is complete, 99% of the world's population will be able to view *JESUS* in their own language.
- ✓ JFP devised a video-audio translation method that helps take a translation team from the script to film in as little as six weeks.
- ✓ JFP has recently partnered with YWAM to help produce *JESUS* for thousands of language groups with fewer than 50,000 speakers.
- ✓ Several *JESUS* film websites were consolidated at the new JesusFilm.org site, making access to *JESUS* and other resources easier than ever.

PROGRAM IMPACT

Since 1979, there have been 8.1 billion viewings of *JESUS*, with more than 572 million people indicating a decision to follow Christ. Together with partners, 2,500,000+ churches have been planted. Many organizations use *JESUS* in their ministries.

OUTPUT

- 14 JFP generated the following outputs in 2017:
 - ✓ 107,232,926 digital platform views (through JFP websites/apps or partner websites/apps)
 - ✓ 74,710 app installs
 - ✓ Partnership with 1500+ denominations and ministries
 - ✓ Supported 30+ short-term mission trips

PRIMARY OUTCOME

- 15 The return generated by this program is expressed in terms of indicated decisions for Christ.

SECONDARY OUTCOME

- 15 JFP also tracks the number of churches planted as a result of film showings.

EXPENSE TRACKING

- 16 JFP tracks the costs associated with program outputs and outcomes.

DONOR REPORTING FREQUENCY

- 17 Monthly

DONOR ACCESS

- 18 Yes

Return on Investment Calculation

OUTCOME ACHIEVED

In 2017, JFP's program, *JESUS* Film Showings & Distribution, resulted in 42,118,303 indicated decisions for Christ. An "indicated decision for Christ" is defined as a hand raised, a person coming forward, or a conversation, after a film showing that includes an invitation to make a faith decision. If the film is viewed online, an indicated decision is counted as a button clicked or a message sent by a viewer to JFP. This outcome is enhanced via partnerships JFP has with other ministries that distribute and show *JESUS* around the world. The number of reported indicated decisions comes from showings by both JFP and its partners. JFP does not make its own estimates for missing data from partners; consequently, it is likely the number of decisions for Christ is higher than the number above.

Indicated Decisions for Christ

42,118,303

DATA COLLECTION METHOD

Output and outcome data are collected by JFP's teams and field partners around the world. They report the numbers to JFP's field strategy and global partnership teams at JFP headquarters, who then send the numbers to JFP's business analyst for final compilation. In 2015, JFP conducted a research project with an independent third-party research firm, Masterworks, to discover and study all possible scenarios where people view JFP films, and to create a process for counting views globally.

COST OF ACHIEVING THE OUTCOME

The cost to achieve this outcome was \$51,744,000. Because JFP is a single-program ministry, the program cost is the same as the ministry's total fiscal year 2017 expenses. It is broken down into approximately 80% program expenses, 15% fundraising, and 5% management and general expenses. These expenses are for JFP only and do not include expenses that partners incur to show the film; this is treated as leverage of JFP's ministry.

Program Cost

\$51,744,000

LEVERAGE

JFP's outcome is leveraged by its partnerships with other ministries, thus greatly increasing the number of showings and indicated decisions resulting from JFP's work. JFP does not have access to its partners' financial information, so the partners' costs are not included in this calculation. If they were, the cost per indicated decision for Christ would be higher.

COST PER OUTCOME

Therefore, the cost per outcome is:

$$\mathbf{\$51,744,000 \text{ program cost} \div 42,118,303 \text{ indicated decisions for Christ} =}$$

The cost per outcome was \$1.14 in 2016.

Cost Per Outcome¹

\$1.23 per indicated decision for Christ

RETURN ON INVESTMENT

The return on investment of a \$1,000 investment by a donor would be:

$$\mathbf{\$1,000 \text{ investment} \div \$1.23 \text{ cost per indicated decision for Christ} =}$$

Return on \$1,000 Investment

813 indicated decisions for Christ

SECONDARY OUTCOME

In addition, the program had the following secondary outcome:

432,076 churches/groups planted as a result of film showings

¹ Some JFP literature reports a lower cost per outcome, and thus also a higher ROI. This is because most JFP workers raise their own support, and JFP does not include that income among program costs. This *Statement* does include it.

APPENDIX A

ROI Ministry Standards

ROI Ministry has established 18 standards—13 for the organization and 5 for the program on which “return on investment” is calculated—that it expects its “Top 10” ministries to meet. These standards are strongly recommended, though ROIM recognizes that circumstances may exist where variations are warranted. The organization’s compliance to these standards is shown on pages 2 and 3, by numbered, colored symbols.

STANDARDS FOR THE ORGANIZATION

CHRISTIAN

1. The organization has a statement of faith consistent with historic Christian creeds.
2. The organization subscribes to The Lausanne Covenant of 1974.
3. The organization’s leadership manifests a personal commitment to Jesus Christ and is actively involved in a local church congregation.

GOVERNANCE

4. The organization has an active board of directors with at least five members.
5. The board has no more than two non-independent members, and it has at least four independent members for every one non-independent member. An independent member is one who is not an employee or contractor, has no familial relation to any employee, and has no familial relation to another board member.
6. The board meets at least two times per year and at least one of those meetings is in-person.

FINANCIAL

7. The organization prepares financial statements according to GAAP and complies with FASB standards.
8. Financial statements are provided to the board on a regular schedule.
9. The organization has implemented internal accounting controls to prevent and detect fraud and financial misstatements, including:
 - a. Opening mail and receiving checks, preparation of bank deposits, and recording accounting entries are separated duties performed by different persons or by two persons who monitor each other’s work.
 - b. Financial statements are prepared according to GAAP and any exceptions are noted.
 - c. Financial statements are prepared by an accountant without undue influence from management.

TRANSPARENCY

10. The organization makes its financial statements or Form 990 available to the public.
11. The organization responds appropriately to external requests for information.

LEGAL

12. The organization has 501(c)(3) tax-exempt status with the IRS.
13. The organization has existed in its current form for at least three years.

STANDARDS FOR THE PROGRAM

PROGRAM EFFECTIVENESS

14. Outputs for the program are measured and reported to its donors.
15. At least one primary outcome for the program is identified, and possibly some secondary outcomes, and efforts are made to measure or estimate these.
16. Costs associated with program outputs and outcomes are tracked.

REPORTING & ACCESS

17. The organization reports to its donors on the program’s progress and performance at least semi-annually.
18. The organization provides donors access to the program’s operations.

ROI Ministry used the professional services of Calvin Edwards & Company to develop these standards. Ver. 1.2, May 2018

APPENDIX B

Principles for Calculating Return on Investment

There is not a well-established, standard method to calculate ROI for nonprofit organizations. When doing so, many issues arise, largely related to calculating the cost of generating outcomes. Calvin Edwards & Company used the principles below in the calculation presented.

1. ROI is calculated on a discrete program of a ministry. In some cases, a program may involve the whole ministry—this is a “single-program ministry.”
2. The metric for the “return” is the primary outcome of the program.
3. A program may also have secondary outcomes or outputs.
4. The secondary outcomes or outputs are also reported numerically, if available. However, the program cost is not split among outcomes; that is, multiple ROI statistics are not calculated.
5. Program costs include all direct and indirect program costs, including non-cash costs such as depreciation of equipment used for the program, amortization of product development costs, etc.
6. Also, all appropriate overhead is included in the program cost:
 - a. Program overhead—sometimes a ministry tracks overhead attributable to a program; if so, it is included
 - b. Ministry overhead—a proportion of the ministry’s overhead that matches program costs as a proportion of total expenses (for a single-program ministry this is 100%)
7. In some rare cases, all overhead is pre-funded by the board or one or more specific donors. In this case, others’ investments do not fund overhead, and it is excluded from the program cost (see point 9 below).
8. All financial numbers are derived from the ministry’s financial statements; if estimates are used, those estimates are based on financial statements.
9. There may be times when the principles stated here cannot or should not be applied; in these cases, the *Statement of ROI* states the variation, reason, and alternate calculation employed.