



2021 Statement of ROI

THE RETURN ON INVESTMENT FROM **SUPPORTING INDIGENOUS LEADERS,**
A PROGRAM OF **DOULOS PARTNERS,**
FOR THE YEAR ENDING DECEMBER 31, 2021

Prepared by:

CALVIN EDWARDS
& COMPANY

Maximizing the Good of Giving



for:

ROI Ministry

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Roswell, GA 30076

in collaboration with:

Doulos Partners

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Birmingham, AL 35216

October 2022

NOTICE

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Introduction

ROI Ministry (ROIM) seeks to identify, support, and promote ministries that have high levels of impact per dollar invested. These organizations proclaim the gospel, bring people to faith, or help the poor and needy in the name of Christ—and do so in very effective ways, thus ensuring a high return on investment (ROI) for kingdom giving.

Each year, since 2011, ROIM has identified and published its list of “Top 10” ministries that operated programs in the prior year that reaped significant outcomes with the finances entrusted to them. For 2022, the list includes **Doulos Partners** and its program, **Supporting Indigenous Leaders**.

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’.

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

The Confidence Rating presented on page 4 indicates CEC’s estimated confidence that the ROI calculation is reasonably accurate. It is based on (i) findings when the organization’s claims pertaining to compliance with standards were examined, and (ii) analysis of the quality of the data and explanations provided to perform the calculation.

Doulos Partners completed the application process for its program, Supporting Indigenous Leaders, and it was selected by ROIM from a pool of applicants. This *2021 Statement of ROI*, created by CEC, constitutes an independent verification that the program efficiently and effectively used funds in 2021 to reach the lost with the gospel.

Doulos Partners

LEGAL NAME

Doulos Partners (DP)

ADDRESS

700 Montgomery Highway,
Suite 100,
Birmingham, AL 35216

TELEPHONE

205.314.3135

WEBSITE

www.doulospartners.org

MISSION

"Doulos Partners exists to empower the indigenous to take the gospel further and faster to the ends of the earth."

GEOGRAPHIC FOCUS

190 countries in Africa, Europe, Asia, and Latin America.

STRATEGY

To empower the indigenous to take the gospel further and faster to the ends of the earth, DP invests in like-minded ministries by paying the salaries of indigenous leaders, training them, praying for them, supporting them through short-term mission trips and funding initiatives that advance evangelism, discipleship, and church planting.

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.

NUMBER OF PAID STAFF

Seven

BOARD

4 17 members

INDEPENDENCE

5 15 members are independent; the CEO and one board member are non-independent.

BOARD DONORS

All have contributed within the past 12 months; the board and leadership team cover all administrative expenses.

MEETING FREQUENCY

6 Three times per year

SENIOR EXECUTIVE



David Johnson, founder and CEO, previously worked for 14 years in the corporate world. In 1988 he transitioned into full-time ministry. He has

served on the staff of six churches, including as an executive pastor and a senior pastor. Mr. Johnson has a BA in religion with a minor in business from the University of Mobile.

EMAIL

djohnson@doulospartners.org

AUDITED FINANCIAL STATEMENTS

7 No; a review report was provided by Graham, Brown & Dutton, PC, according to GAAP.

TRANSPARENCY

8 10 Yes, board members have direct access to monthly financial statements through DP's file sharing system; they are available to the public upon request.

ACCOUNTING CONTROLS

10 Yes, internal accounting controls have been implemented.

RESPONSIVENESS

11 Acceptable; responded to questions with no significant delays or gaps.

501(C)(3)

12 April 2008

DONATION DEDUCTIBILITY

Yes, U.S.

LATEST FORM 990 FILING

2021

FOUNDED

13 2008

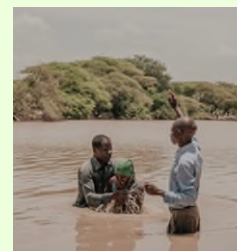
LEGAL RELATIONSHIP TO OTHER ENTITIES

None

PROGRAM COMPONENTS

DP supports indigenous leaders as they do the work of:

✓ **EVANGELISM:** sharing the gospel one-on-one, preaching in schools, prisons, house churches, storefronts, and publicly.



Baptism of a new believer in a lake in Tanzania by Timothy Initiative church planters.

✓ **DISCIPLESHIP:** training new converts in the truths of the Bible and providing Bibles in their languages.

✓ **CHURCH PLANTING:** helping gather converts into new churches.

STATEMENT OF FINANCIAL POSITION, 12/31/21

Assets	\$129,848
Liabilities	\$15,949
Net assets	\$113,899

Source: Unaudited financial statement. A Statement of Financial Position is the balance sheet of a nonprofit organization.

STATEMENT OF ACTIVITIES, 1/1/21 – 12/31/21

Revenue	\$2,515,771
Expenses	\$2,641,004
Net income	(\$125,233)

Source: Unaudited financial statement. A Statement of Activities is the income statement or profit & loss statement of a nonprofit organization.

MINISTRY UNIQUENESS

DP finds and supports indigenous ministries with proven results, functioning as a mission "mutual fund." It does not "do" its own ministry, but 100% of donations, since inception, support field work by others.

Supporting Indigenous Leaders

PROGRAM PURPOSE

DP is a single-program ministry; therefore, the program purpose is the same as the organization's purpose, to empower the indigenous to take the gospel further and faster to the ends of the earth.

PROGRAM STRATEGY

To empower the indigenous to take the gospel further and faster to the ends of the earth, DP invests in like-minded ministries by paying the salaries of indigenous leaders, training them, praying for them, and supporting them through short-term mission trips. DP has recently focused on partnering with organizations that work with difficult-to-reach people groups.

PROGRAM DESCRIPTION

DP supports indigenous leaders by providing financial resources, leadership development, prayer support, short-term field visits from donors, and ministry tools such as mules, bicycles, portable solar-powered sound systems, gospel flip charts, and copies of the "JESUS" film. DP does this through partnerships with five ministries:

- ✓ New Generations, headquartered in San Jose, CA, serving in Africa, Asia, and Europe
- ✓ Biglife, headquartered in Fort Myers, FL, serving in South America and Central, South, and Southeast Asia
- ✓ DOOR International, headquartered in Zeeland, MI, serving the deaf in Africa, Asia, and Europe
- ✓ The Timothy Initiative, headquartered in Raleigh, NC, serving in South America and Central America and South and Southeast Asia
- ✓ Every Home for Christ, headquartered in Colorado Springs, CO, serving 151 countries



Pastors in the Dominican Republic receiving outreach kits to mobilize local churches for Evangelism.

DP vets each ministry partner on an ongoing basis, both from its headquarters and through annual field visits. Each ministry partner follows the same model: they pay the salaries of indigenous leaders and support them in their work. These indigenous leaders go into villages where

many have never heard the gospel and use a variety of methods to evangelize. They then pray with those who accept the gospel message and train some to be "Timothy's"—disciples who lead the church and train others, and thus multiply evangelists. A "Timothy" will pastor up to three churches, discipling those in the churches and encouraging members to become pastors and take over church leadership.

Funds from DP go directly to pay the salaries of indigenous leaders, to train them both theologically and practically, and provide them ministry tools.

RATIONALE FOR THE STRATEGY

Identifying existing indigenous ministries that are proven to be effective and fruitful and then giving funds and other resources to sustain and expand their work is cost-effective.

CURRENT STATUS

In the past two years, DP shifted much of its funding to organizations focused on refugees, unengaged, unreached people groups (UUPGs), and the deaf, including an acceleration of work in the countries inside the 10/40 window.

PROGRAM IMPACT

From Doulos' inception in 2008 through the end of 2021, the national leaders and Timothy's have initiated 7,638,777 decisions for Christ. This has resulted in 32,548 church plants, with an aggregate attendance of 4,583,266.

OUTPUT

- 14 The program generated the following output in CY 2021:
- ✓ Paid salaries and expenses for 5,767 national evangelism leaders

PRIMARY OUTCOME

- 15 The return generated by this program is expressed in terms of **professions of faith**. These are counted when someone prays with an indigenous leader to receive Christ. The ROI calculation on the following page is based on this outcome.

SECONDARY OUTCOMES

- 15 Also, the program generates the following secondary outcomes:
- ✓ **Churches Planted.** A church is defined as a group of at least 15 people that meets on a weekly basis and has a pastor. Some churches have hundreds of people.

The metrics associated with these outcomes are reported below the ROI calculation on the following page.

EXPENSE TRACKING

- 16 DP tracks costs associated with program outputs and outcomes.

DONOR REPORTING FREQUENCY

- 17 Monthly

DONOR ACCESS

- 18 Yes

Return on Investment Calculation

OUTCOME ACHIEVED

In 2021, DP’s program, Supporting Indigenous Leaders, resulted in 211,636 professions of faith. A “profession of faith” is defined as someone praying with an indigenous leader to receive Christ. Professions of faith are the result of personal evangelism and preaching in schools, prisons, and open-air markets.

Outcome
211,636 professions of faith

DATA COLLECTION METHOD

Indigenous church planters keep track of the number of professions of faith and churches planted and provide regular reports to regional leaders. Statistics are compiled and provided to national leaders, who provide them to their U.S. headquarters. The U.S. partner ministry either (i) reports the number of outcomes resulting from DP’s contribution, or (ii) provides data, which varies by partner, from which DP calculates the number of outcomes. DP also does frequent field visits to confirm outcomes and data integrity.

COST OF ACHIEVING THE OUTCOME

The cost to achieve this outcome was \$2,075,768. The program cost includes no overhead or administrative costs because DP’s board members and leadership team fully cover these (the remaining \$564,916 of DP’s 2021 expenses). Program costs consist of grants made to DP’s partner ministries, and DP staff travel to preach, baptize, train, and hold accountability meetings. DP has an agreement with its partner ministries that all donated funds go directly to their program expenses.

Cost
\$2,075,768

COST PER OUTCOME

Therefore, the cost per outcome is:

$$\text{\$2,075,768 program cost} \div \text{211,636 professions of faith} =$$

Calvin Edwards & Company calculated DP’s cost per outcome for prior years: 2020, 5.97; 2019, \$0.91; 2018, \$0.51, 2017, \$0.61; 2016, \$0.53; 2015, \$0.57.; 2014, \$0.60.

Cost Per Outcome
\$9.81 ¹ per profession of faith

RETURN ON INVESTMENT

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

$$\text{\$1,000 investment} \div \text{\$9.81² cost per profession of faith} =$$

SECONDARY OUTCOMES

In addition, the program had the following secondary outcome:

5,233 churches planted

Return on \$1,000 Investment
102 professions of faith

CONFIDENCE RATING

CEC’s estimated confidence that the ROI calculation is reasonably accurate is³:



¹ Three of DP’s four partners have become partners since 2019 and two former partners are no longer being funded. These new partners were chosen because of DP’s new focus on the hardest-to-reach people groups. The retargeting dramatically affects the report.

² The exact number used for this calculation was 9.8081.

³ The rating refers to CEC’s confidence in numbers provided to CEC by DP. CEC does not have information on which to base a confidence rating pertaining to numbers provided to DP by its partners.

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. Reporting any variations from GAAP reporting requirements within financial statements.
 - c. Having financial statements 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. 1.4, May 2020

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.