



# 2022 Statement of ROI

THE RETURN ON INVESTMENT CREATED BY **JESUS FILM EVANGELISM TEAMS**,  
A PROGRAM OF **JESUS FILM HARVEST PARTNERS®**,  
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2022

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 Harvest Partners®**

15055 West 116th Street

Olathe, KS 66062

November 2023

**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 2023, the list includes **JESUS Film Harvest Partners®** and its program, **JESUS Film Evangelism Teams**.

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 JESUS Film Harvest 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) verification of the organization’s claims about complying with standards, and (ii) analysis of the quality of the data and its collection method.

JESUS Film Harvest Partners® completed the application process for its program, JESUS Film Evangelism Teams, and was selected by ROIM from a pool of applicants. This 2022 *Statement of ROI*, created by CEC, constitutes an independent verification that the program efficiently and effectively used funds in 2022 to reach the lost with the gospel.

# JESUS Film Harvest Partners®

**LEGAL NAME**

Harvest Partners, Inc. dba JESUS Film Harvest Partners® (JFHP)

**ADDRESS**

15055 West 116<sup>th</sup> Street  
Olathe, KS 66062

**TELEPHONE**

913.663.5700

**WEBSITE**

www.JFHP.org

**EMAIL**

info@JFHP.org

**MISSION**

“To forge strategic partnerships that increase evangelistic exposures and bring new believers into discipleship.”

**GEOGRAPHIC FOCUS**

139 countries worldwide

**STRATEGY**

To forge strategic partnerships that increase evangelistic exposures and bring new believers into discipleship, JFHP equips and supports JESUS Film teams of local people to do 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**

14

**BOARD**

4 27 members

**INDEPENDENCE**

5 19 board members are related to another member, as siblings or spouses.

**BOARD DONORS**

20 board members have contributed within the past 12 months.

**MEETING FREQUENCY**

6 Semiannually

**SENIOR EXECUTIVE**



Verne Ward III and his wife Natalie began serving as missionaries with the Church of the Nazarene (COTN) in 1984. Dr. Ward led the Asia-Pacific region from 2005 to 2012, at which time he was appointed to his current role as global missions director of COTN and president of JFHP.

**AUDITED FINANCIAL STATEMENTS**

7 Yes, BKD LLP audits COTN’s financials according to GAAP, which consolidate JFHP’s financials.

**TRANSPARENCY**

8 10 Yes, financial statements are provided to the board through email monthly and to the public upon request.

**ACCOUNTING CONTROLS**

9 Yes, internal accounting controls have been implemented.

**RESPONSIVENESS**

11 Very good—responded to all questions in a timely and sufficient manner

**501(C)(3)**

12 March 2000

**DONATION DEDUCTIBILITY**

Yes, U.S.

**LATEST FORM 990 FILING**

None; JFHP is not required to file a 990 under a group exemption issued to the COTN, because it is a church.

**FOUNDED**

13 1997

**LEGAL RELATIONSHIP TO OTHER ENTITIES**

JFHP is a Type 1 Supporting Organization to COTN, Inc. and works in conjunction with the COTN Global Missions Department.

**PROGRAM COMPONENTS**

✓ **EVANGELISM**—JFHP equips and supports local teams to show the JESUS film and use other evangelism tools in remote areas.



A JESUS Film team crosses a river to share the gospel with unreached communities in rural Panama.

✓ **DISCIPLESHIP**—JFHP mobilizes team workers to do personal follow-up with contacts made at film showings.

✓ **CHURCH DEVELOPMENT**—JFHP provides leadership training so indigenous leaders can lead new church plants.

**STATEMENT OF FINANCIAL POSITION, 9/30/2022**

JFHP was unable to provide a statement of financial position for the report. Its finances are combined with COTN, which is revising its accounting infrastructure and systems.

*A Statement of Financial Position is the balance sheet of a nonprofit organization.*

**STATEMENT OF ACTIVITIES, 10/1/2021 – 9/30/2022**

Revenue	\$4,306,118
Expenses	\$3,939,427
Net income	\$366,691

*Source: Unaudited financial statements*

*A Statement of Activities is the income statement or profit & loss statement of a nonprofit organization.*

**MINISTRY UNIQUENESS**

JFHP mobilizes Christians around the world, forming teams that evangelize using the JESUS film. These teams then stay long enough to ensure believers are disciplined and gathered into preaching points, or nascent churches.

## JESUS Film Evangelism Teams

### PROGRAM PURPOSE

JFHP is a single-program ministry; therefore, the program purpose is the same as the organization's purpose: to forge strategic partnerships that increase evangelistic exposures and bring new believers into discipleship.

### PROGRAM STRATEGY

The program strategy also replicates the organization's strategy. To accomplish its purpose, JFHP equips and supports JESUS Film teams made up of local people to do evangelism, discipleship, and church planting, using tools provided by partner ministries like the Jesus Film Project® and e3 Partners.

### PROGRAM DESCRIPTION

JESUS Film Evangelism Teams are comprised of three to five trained, indigenous evangelists. They travel and meet local church leaders, ask where a new church is needed, and ask what "mother" church nearby might be able to provide a lay leader to help with a new "preaching point," or nascent church. The teams then go to these remote areas and present the gospel, usually using the *JESUS* film. The film is screened using a variety of devices, such as specialized solar-powered devices or cell phones. People



A Preaching Point meets for weekly worship and discipleship in a small house in Nepal.

gather to watch the film and hear the audio in their heart language. Teams stay in the area for a month, to meet with new believers for follow-up and discipleship. A new preaching point is usually established, but in some cases, new believers can attend a nearby existing church. The nearby "mother" church helps and guides the development of

any new preaching point and its potential leadership. The Church of the Nazarene (COTN) ensures the continued training and pastoral education of church leaders.

### RATIONALE FOR THE STRATEGY

To develop and use indigenous teams is cost-effective and leverages cultural and geographic proximity. The evangelistic tools and methods used can be deployed easily and widely, and they are proven to be effective. The connection with the COTN provides for wider fellowship, support, and training for new believers and preaching points.

### CURRENT STATUS

JESUS Film Evangelism Teams is a well-established program. For the sixth year, the number of teams grew from 914 to 960 in 2022. Those 960 teams consisted of over 4,718 team members.

### PROGRAM IMPACT

JESUS Film Evangelism Teams submitted 9,009 monthly reports in FY 2022, each including a personal testimony of a transformed life, family, or even an entire community. Testimonies come from virtually every setting around the world, including refugee camps, jungles, deserts, remote villages, and densely populated cities. This widespread Kingdom impact resulted in over 367,000 opportunities for discipleship last year.

### OUTPUTS

- 14 The program generated the following outputs in FY 2022:
- ✓ 205 versions (translations) of the *JESUS* film used
  - ✓ 960 teams of trained evangelists showed the *JESUS* film.
  - ✓ 2,035,546 evangelistic contacts (people who heard the gospel)

### PRIMARY OUTCOME

- 15 The return generated by this program is expressed in terms of **decisions for Christ**. These are counted after a gospel presentation, when a team member asks those who desire to make a decision for Christ to raise their hand or come forward. Also, some make no outward indication at the time but are confirmed as believers in ensuing discipleship meetings. The ROI calculation on the following page refers to this outcome.

### SECONDARY OUTCOMES

- 15 The program also generates the following secondary outcomes:
- ✓ **Discipleship Follow-ups.** Persons make a decision for Christ and then respond to an invitation to meet multiple times, individually or in a group, to learn more about Jesus.
  - ✓ **Preaching Points.** "Baby" churches are planted, made up of new believers who gather regularly for biblical instruction and discussion. In time, many add elements of worship.

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

### EXPENSE TRACKING

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

### DONOR REPORTING FREQUENCY

- 17 Monthly

### DONOR ACCESS

- 18 Yes, provides donors access to the program's operations

## Return on Investment Calculation

### OUTCOME ACHIEVED

In FY 2022, JFHP's program, JESUS Film Evangelism Teams, resulted in 585,927 decisions for Christ. A decision for Christ is defined as someone coming forward or raising a hand at an invitation to express a faith decision following an evangelism outreach, such as a JESUS film showing,. Also included in the definition are those who make no outward indication at the time of the invitation but are confirmed as believers in ensuing discipleship meetings.

Outcome
<b>585,927</b> decisions for Christ

### DATA COLLECTION METHOD

JESUS Film teams keep track of the number of film showings, evangelistic contacts, decisions for Christ, initial discipleship follow-up contacts, and new preaching points. Teams report monthly to a country or field coordinator, who then audits, translates, and compiles the data and sends it to a regional office. The regional office reviews the data again before providing it to JFHP headquarters. Final data are compiled and published by the headquarters.

### COST OF ACHIEVING THE OUTCOME

The cost to accomplish this outcome was \$2,009,108. As a single-program ministry, JFHP's total expenses for FY 2022, \$3,939,427, were for JESUS Film Evangelism Teams, inclusive of all its activities. This figure includes labor and equipment costs, as well as overhead expenses and portions of capital outlay for related resources.<sup>1</sup> From team reports, JFHP has determined its teams, on average, spend 51% of their time on seeking decisions for Christ, 33% on follow-up, and 16% on starting new preaching points. This finding was used in the calculation of cost to achieve the primary outcome.

Total Cost of Program
<b>\$2,009,108</b>

**PARTNER COSTS:** JFHP's outcome is leveraged by its partnerships with other ministries, thus increasing its impact. The contributed partner costs (if any) are not included in this analysis as they are provided to JFHP free of charge. Thus donors to JFHP benefit by having their gift leveraged through the collaboration between ministries.

### COST PER OUTCOME

Therefore, the cost per outcome is:

$$\mathbf{\$2,009,108 \text{ program cost} \div 585,927 \text{ decisions for Christ} =}$$

CEC calculated JFHP's cost per outcome for prior years: 2021, \$3.73; 2020, \$3.49; 2019, \$2.49; 2018, \$2.82; 2017, \$2.56; 2016, \$2.35; 2015, \$2.40; 2014, \$3.34; and 2013, \$2.77.

Cost Per Outcome
<b>\$3.43</b> per decision for Christ

### RETURN ON INVESTMENT

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

$$\mathbf{\$1,000 \text{ investment} \div \$3.43^2 \text{ cost per decision for Christ} =}$$

Return on \$1,000 Investment
<b>291</b> decisions for Christ

### CONFIDENCE RATING

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



<sup>1</sup> This figure does not include contributed services and travel.

<sup>2</sup> The exact number used for this calculation was 3.4289.

## 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 with 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 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.*

## 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. Partner expenses from leveraged partnerships are noted when they occur but are not included in the calculation.
7. 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%)
8. 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 10 below).
9. All financial numbers are derived from the ministry’s financial statements; if estimates are used, those estimates are based on financial statements.
10. 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.