

2022 Statement of ROI

THE RETURN ON INVESTMENT CREATED BY **COMMUNITY HEALTH EVANGELISM**,
A PROGRAM OF **MEDICAL AMBASSADORS INTERNATIONAL**,
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2022

Prepared by:

CALVIN EDWARDS
& COMPANY

Maximizing the Good of Giving



for:

ROI Ministry

780 Old Roswell Place
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Roswell, GA 30076

in collaboration with:

Medical Ambassadors International

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Salida, CA 95368

November 2023

NOTICE

Version 1.0, November 2023. Copyright © 2023 ROI Ministry (ROIM) and Calvin Edwards & Company (CEC), a philanthropic advisory firm. For additional information, contact CEC at 770.395.9425 or info@calvinedwardscompany.com. To learn more about ROIM and its “Top 10” ministry list, contact ROIM at 678.264.7587 or timothybarker@gmail.com. This 2022 Statement of ROI was prepared using information and materials provided by Medical Ambassadors International (MAI), discussions with MAI personnel, research of public records, and other sources. It may be copied or distributed to support the program it describes but may not be used for any commercial purpose.



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 **Medical Ambassadors International** and its program, **Community Health Evangelism**.

Calvin Edwards & Company (CEC), a philanthropic advisory firm in Alpharetta, 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 Medical Ambassadors International 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.

Medical Ambassadors International completed the application process for its program, Community Health Evangelism, 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.

Medical Ambassadors International

LEGAL NAME

Medical Ambassadors International (MAI)

ADDRESS

5012 Salida Boulevard
Salida, CA 95368

TELEPHONE

888.847.0960

WEBSITE

www.medicalambassadors.org

MISSION

“Medical Ambassadors International equips communities through Christ-centered health and holistic development.”

GEOGRAPHIC FOCUS

40 countries directly, plus 35 more through partnerships

STRATEGY

To accomplish its mission, MAI develops Christ-centered community health curricula and trains instructors who facilitate and enable the empowerment of community-level volunteers, who teach community health evangelism (CHE) principles to community members.

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

231 (20 in the U.S. and 211 internationally)

BOARD

4 Ten members

INDEPENDENCE

5 The president serves on the board; the remaining nine members are independent.

BOARD DONORS

All ten directors contributed in 2022.

MEETING FREQUENCY

6 Six times a year; one in person and five by Zoom or phone

SENIOR EXECUTIVE



Dr. Ravi I. Jayakaran has held senior management positions in the corporate sector and with international

NGOs, including World Vision International, the Asian Development Bank, and the United Nations Development Program. He has lived and worked in India, Cambodia, China, and the U.S. He is currently part of the Lausanne Movement’s leadership, serving as Catalyst for Integral Mission.

EMAIL

ravi@med-amb.org

AUDITED FINANCIAL STATEMENTS

7 Yes, by Capin Crouse LLP, according to GAAP

TRANSPARENCY

8 **10** Yes, financial statements are reviewed at each board meeting and provided 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 August 1980

DONATION DEDUCTIBILITY

Yes, U.S.

LATEST FORM 990 FILING

2021; submission for 2022 is reported to be imminent.

FOUNDED

13 1980, by Dr. Raymond Benson, M.D.

LEGAL RELATIONSHIP TO OTHER ENTITIES

None

PROGRAM COMPONENTS

✓ COMMUNITY HEALTH EVANGELISM (CHE)—Drawing on more than 5,000 lesson plans, instructors teach Christ-centered health and holistic development principles, and they train others to become CHE instructors.



A group of trainers share lessons learned in one of MAI’s CHE programs in DR Congo.

✓ COMMUNITY DEVELOPMENT EDUCATION (CDE)—CDE is like CHE, but modified for use in sensitive contexts. Lessons include teaching on moral and godly values without naming Christ.

✓ SPECIALIZED TRAINING—MAI instructs on topics such as Women’s Cycle of Life, Men Matter, Children’s CHE, Birth Life-Saving Skills, and many others.

STATEMENT OF FINANCIAL POSITION, 12/31/2022

Assets	\$2,172,965
Liabilities	\$132,632
Net assets	\$2,040,333
Portion restricted	\$1,061,640

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

STATEMENT OF ACTIVITIES, 1/1/2022 – 12/31/2022

Revenue	\$2,797,254
Expenses	\$2,878,162
Net income	(\$80,908)

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

MINISTRY UNIQUENESS

MAI offers its curriculum to many partner ministries, thus greatly expanding holistic transformation.

Community Health Evangelism (CHE)

PROGRAM PURPOSE

MAI is a single-program ministry; therefore, the program purpose is the same as the organization's purpose: to equip communities through Christ-centered health and holistic development.

PROGRAM STRATEGY

To equip communities through Christ-centered health and holistic development, MAI makes holistic disciples who in turn make holistic disciples. MAI provides instruction in community health practices, together with the gospel, mainly through volunteers' home visits. Staff provide these partners with ongoing training and mentoring, and the curriculum is given to persons who have completed preparatory courses. CHE topics include safe water, sanitation, fuel-efficient stoves, micro-business, savings groups, vegetable cultivation, evangelism, and much more. Instructors teach learners who, in turn, become instructors, thus developing and mobilizing a network of volunteers.



A CHE community leader from an MAI partner project in Central America testifies about the transformational impact CHE has had on his village.

PROGRAM DESCRIPTION

Through a multi-tiered approach to instruction—where a trainee becomes a trainer—CHE does the following:

- ✓ **Empowers people to do things for themselves**, to free them from a debilitating welfare mentality.
- ✓ **Reaches the whole person**, to address both spiritual and physical needs.
- ✓ **Equips leaders**, to identify their community's assets and address multiple needs.
- ✓ **Builds community ownership**, to identify and solve problems using their own locally available resources.

RATIONALE FOR THE STRATEGY

MAI believes Jesus is the Lord over all of creation, so community development should be holistic. Therefore trainers work for transformed beliefs and changed behavior, so God's peace, justice, mercy, love, and righteousness are reflected in the communities served.

CURRENT STATUS

MAI and the CHE program are mature, having been in operation for 43 years. MAI is now expanding, especially among unengaged and unreached people groups in the eight global regions where it works.

PROGRAM IMPACT

The spiritual impact of MAI work differs greatly by context. The following typology describes the impact:

- ✓ **The "empty" field**, where MAI ministers mainly through deed. Typically, about 3% of the people come to faith in a seven- to nine-year period.
- ✓ **The "seeded" field**, where the typical response to the gospel is about 7% over the same period.
- ✓ **The "growing" field**, where there is greater freedom to tell the gospel. Usually about 10% of the community comes to faith within four years.
- ✓ **The "ready for harvest" field**, where typically, in four years, about 33% are in households practicing CHE principles and 16% of the people have become disciples of Christ.

OUTPUTS

- 14 The program generated the following outputs in FY 2022:
- ✓ Deployed 221¹ staff members to train CHE volunteers in villages, who, in turn, train others
 - ✓ Influenced lives in 2,674 communities in 75 countries
 - ✓ Maintained the number of CHE volunteers associated with MAI—52,442 people (Other volunteers are associated with MAI partners.)

PRIMARY OUTCOME

- 15 The return generated by this program is expressed in terms of the number of **people receiving CHE community health instruction**. These are practical, integrated community development lessons designed to prevent disease, enhance health, and promote holistic well-being. The community also hears the gospel. The ROI calculation on the following page refers to this outcome.

SECONDARY OUTCOMES

- 15 Research has shown CHE results in **reduced under-five mortality rates, increased nutrition, reduced incidence of disease**, and more. Incidental reports have given MAI confidence that CHE results in people coming to Christian faith and joining churches or informal house fellowships.

EXPENSE TRACKING

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

DONOR REPORTING FREQUENCY

- 17 MAI sends monthly letters and emails; an annual report is provided online and to all who request it.

DONOR ACCESS

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

¹ Includes international staff and U.S. staff, as noted on p. 2.

Return on Investment Calculation

OUTCOME ACHIEVED

In 2022, MAI’s program, Community Health Evangelism (CHE), resulted in an estimated 3,086,282 people receiving CHE community health instruction. This is defined as instruction of people through a series of lessons (usually weekly) in one or more community health topics from CHE curriculum, taught by CHE staff or trained volunteers. They are presented with development knowledge as well as with the gospel, except in certain places where it is inadvisable due to security considerations.

Outcome
3,086,282 people instructed

DATA COLLECTION METHOD

MAI monitors the number of villages and communities where it works directly and where its partners work. For 2022, the number was estimated as 2,674 villages or communities. Based on field experience and observation, MAI estimates an average of 1,000 people (800-1200) receive instruction per site. Area coordinators provide statistics to MAI’s regional coordinators who compile them and send reports to headquarters. Each of the eight regional coordinators covers a global region and oversees 6-18 area coordinators.

COST OF ACHIEVING THE OUTCOME

The cost to achieve this outcome was \$2,878,162. Because MAI operates only one program, the program cost is the same as the overall ministry expenses for the year. It is broken down into approximately 72% program expenses, 16.3% fundraising expenses, and 11.7% management and general expenses.

Total Cost of Program
\$2,878,162

PARTNER COSTS: MAI’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 MAI free of charge. Thus donors to MAI benefit by having their gift leveraged through the collaboration between ministries.

COST PER OUTCOME

Therefore, the cost per outcome is:

$$\mathbf{\$2,878,162 \text{ program cost} \div 3,086,282 \text{ people instructed} =}$$

Calvin Edwards & Company calculated MAI’s cost per outcome for prior years: 2021, \$0.88; 2020, \$0.97; 2019, \$1.02; 2018, \$1.31; and 2017, \$1.13.

Cost Per Outcome
\$0.93 per person instructed

RETURN ON INVESTMENT

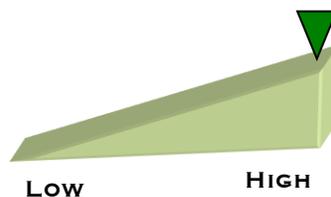
The return on investment of a \$1,000 investment by a donor would be:

$$\mathbf{\$1,000 \text{ investment} \div \$0.93^2 \text{ cost per person instructed} =}$$

Return on \$1,000 Investment
1,072 people instructed

CONFIDENCE RATING

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



² The exact number used for this calculation was 0.9326.

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 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.

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.