



# 2023 Statement of ROI

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THE RETURN ON INVESTMENT CREATED BY THE **EMPOWERING THE INDIGENOUS**,  
A PROGRAM OF **DOULOS PARTNERS**,  
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2023

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:

**Doulos Partners**

700 Montgomery Highway

Suite 100

Birmingham, AL 35216

December 2024

***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 2024, the list includes **Doulos Partners** and its program, **Empowering the Indigenous**.

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

Doulos Partners completed the application process for its program, Empowering the Indigenous, and it was selected by ROIM from a pool of applicants. This *2023 Statement of ROI*, created by CEC, constitutes an independent verification that the program efficiently and effectively used funds in 2023 to reach the lost with the gospel and serve others in the name of Christ.

# 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

196 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 occasional stipends to 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 19 members

## INDEPENDENCE

5 16 members are independent. DP's CEO sits on the board.

## BOARD DONORS

All have contributed within the past 12 months; the board and leadership

team cover all of DP's administrative expenses.

## MEETING FREQUENCY

6 Three times per year

## SENIOR EXECUTIVE



David Johnson, DP's founder and CEO, worked for 14 years in the corporate world before transitioning into full-time ministry in 1988.

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

## EMAIL

djohnson@doulospartners.org

## AUDITED FINANCIAL STATEMENTS

7 Yes, by Graham Yaden 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 also available to the public upon request.

## ACCOUNTING CONTROLS

9 Yes, internal accounting controls have been implemented.

## RESPONSIVENESS

11 Poor—responded to questions in a slow or deficient manner

## 501(C)(3)

12 April 2008

## DONATION DEDUCTIBILITY

Yes, U.S.

## LATEST FORM 990 FILING

2023

## 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.



A new believer is baptized in West Africa.

✓ **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, 9/30/23

Assets	\$183,741
Liabilities	\$24,011
Net assets	\$159,730

Source: Audited financial statement

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

## STATEMENT OF ACTIVITIES, 10/1/22 – 9/30/23

Revenue	\$3,391,538
Expenses	\$3,400,195
Net income	(\$8,657)

Source: Audited financial statement

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

## DIFFERENTIATION

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

# Empowering the Indigenous<sup>1</sup>

## PROGRAM PURPOSE

The purpose of Empowering the Indigenous (EI) is to empower indigenous Christian leaders to take the gospel further and faster to their countrymen.

## PROGRAM STRATEGY

To empower the indigenous to spread the gospel further and faster in their nations, DP invests in like-minded ministries by paying occasional stipends to indigenous leaders who serve well in taking the gospel to their own countrymen. DP also trains these leaders, prays for them, and supports them through short-term mission trips.

## PROGRAM DESCRIPTION

Through EI, DP supports indigenous leaders by providing financial resources, leadership development, prayer support, and short-term field visits from donors. DP also supplies native leaders with ministry tools: mules; bicycles;



This church in South Asia was trained to go out and share their faith door-to-door.

portable, solar-powered sound systems; gospel flip charts; copies of the *JESUS* film; and Bibles in people's heart languages, to be distributed to new believers.

Additionally, DP

funds humanitarian supplies that enable indigenous leaders to approach and serve refugee camps and villages hit by disaster, where they share the good news as they go.

In 2023, EI invested resources in 30 countries through two strategic partners:

- ✓ **Every Home for Christ**, headquartered in Colorado Springs, CO. Through EI, DP partnered with this ministry in 21 countries: Angola, Malawi, South Africa, Madagascar, Nigeria, Sierra Leone, Democratic Republic of the Congo, Congo Republic, Cameroon, Chad, Dominican Republic, Cuba, Peru, Belize, Paraguay, Columbia, Guatemala, Ukraine, Georgia, Russia (including Siberia), and Mongolia.
- ✓ **E3 Partners**, headquartered in Dallas, TX. Through EI, DP partnered with this ministry in nine countries: India, Bangladesh, Nepal, Pakistan, Sri Lanka, Malaysia, Cambodia, Laos, and Indonesia.

DP vets each EI ministry partner on an ongoing basis, both from its headquarters and through annual field visits. Each ministry partner follows very much the same model: they pay occasional stipends to 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 begin the discipleship process. As the gospel goes forth in an area, indigenous workers begin to train leaders, believers start to gather, and churches are formed.

## RATIONALE FOR THE STRATEGY

Identifying existing indigenous ministries that have shown to be fruitful and then giving funds and other resources to help sustain and expand their work has proven to be both efficient and effective.

## CURRENT STATUS

DP has shifted much of its funding over the past three years to organizations focused on refugees, the deaf, countries inside the 10/40 window, and unengaged, unreached people groups. At the same time, DP continues to target certain regions of the world where there is significant kingdom impact per amount of funds invested.

## PROGRAM IMPACT

EI invests resources through two of DP's newest strategic partners, so it does not have extensive data for reporting impact earlier than 2022. From DP's inception in 2008 through the end of 2023, the organization has seen the work of indigenous leaders lead to 8,300,798 decisions for Christ.<sup>2</sup> This has resulted in 49,092 church plants, with an aggregate attendance of 4,980,479.

## OUTPUT

14 The program generated the following output in FY 2023 within the 30 countries of EI:

- ✓ Paid occasional stipends and expenses for 465 national evangelism leaders

## PRIMARY OUTCOME

15 The return generated by this program is expressed in terms of **professions of faith in Christ**. 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.

## EXPENSE TRACKING

16 DP tracks costs associated with program outputs and outcomes.

## DONOR REPORTING FREQUENCY

17 Monthly

## DONOR ACCESS

18 Yes

<sup>1</sup> DP does not functionally divide its work into discrete programs. "Empowering the Indigenous" designates a defined subset of DP's work to which donors can designate funds. DP proposed and ROIM approved that this year's *Statement of ROI* would report on and calculate ROI for this subset of DP's work.

<sup>2</sup> This includes the efforts of supported indigenous workers as well as those trained by indigenous workers to become leaders.

## Return on Investment Calculation

### OUTCOME ACHIEVED

In 2023, DP’s program, Empowering the Indigenous, resulted in 68,766 professions of faith in Christ. A profession of faith in Christ 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	
<b>68,766</b>	professions of faith in Christ

### DATA COLLECTION METHOD

Indigenous church planters keep track of the number of professions of faith 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 ministries either (i) report the number of outcomes resulting from DP’s contribution, or (ii) provide data 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 \$56,564. The program cost includes no overhead or administrative costs because DP’s board members and leadership team cover these costs in full. Program costs consist of grants made to DP’s partner ministries and the expense of DP staff’s 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	
<b>\$56,564</b>	

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

### COST PER OUTCOME

Therefore, the cost per outcome is:

$$\text{\$56,564 program cost} \div \text{68,766 professions of faith in Christ} =$$

Calvin Edwards & Company calculated DP’s cost per outcome for prior years<sup>3</sup>: 2022: \$0.73; 2021, \$9.81; 2020, \$5.97; 2019, \$0.91; 2018, \$0.51, 2017, \$0.61; 2016, \$0.53; 2015, \$0.57.; 2014, \$0.60.

Cost Per Outcome	
<b>\$0.82</b>	per profession of faith in Christ

### RETURN ON INVESTMENT

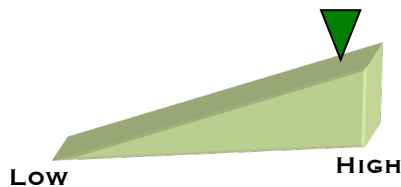
The return on investment of a \$1,000 investment by a donor would be:

$$\text{\$1,000 investment} \div \text{\$0.82}^4 \text{ cost per profession of faith in Christ} =$$

### CONFIDENCE RATING

CEC’s estimated confidence that the ROI calculation is reasonably accurate is<sup>5</sup>:

Return on \$1,000 Investment	
<b>1,215</b>	professions of faith in Christ



<sup>3</sup> The significant reduction in ROI from 2019 to 2020 and 2021 resulted from a strategic shift to fund outreach to harder-to-reach people groups. The large increase in ROI from 2021 to 2022 resulted from DP narrowing the focus of this report to a specific, fundable program, Empowering the Indigenous.

<sup>4</sup> The exact number used for this calculation was 0.8226.

<sup>5</sup> 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 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.