



2023 Statement of ROI

THE RETURN ON INVESTMENT CREATED BY **JESUS FILM PROJECT TRANSLATION,
DISTRIBUTION, & TRAINING,**
A PROGRAM OF **JESUS FILM PROJECT®**,
FOR THE FISCAL YEAR ENDING DECEMBER 31, 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:

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

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 **Jesus Film Project®** and its program, **Jesus Film Project Translation, Distribution, & Training**.

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 Project® 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 Project® completed the application process for its program, Jesus Film Project Translation, Distribution, & Training, 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.

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

EMAIL

Info@JesusFilm.org

MISSION

"To see everyone, everywhere hear the life-changing story of Jesus – in their heart language and their heart medium."

GEOGRAPHIC FOCUS

Worldwide

STRATEGY

To see everyone, everywhere hear the life-changing story of Jesus, JFP utilizes storytelling in various forms of visual and audio media. JFP produces and dubs media about Jesus into hundreds of languages and distributes them in person, online, and through partners.

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

473 (including salaried and support-raising staff)

BOARD

4 As a ministry of Cru, JFP does not have its own board. Cru's board has nine members.

INDEPENDENCE

5 Eight members of Cru's board are independent. The president of Cru serves on the board.

BOARD DONORS

All nine directors have contributed within the past 12 months.

MEETING FREQUENCY

6 Quarterly

SENIOR EXECUTIVE



Josh Newell became JFP's executive director in 2018. He has served with JFP and related global ministries for over 20 years. In 2000, Mr. Newell coordinated JESUS film translations for the North Africa, Middle East, and Central Asia regions. He subsequently served as JFP's director of marketing and communications.

AUDITED FINANCIAL STATEMENTS

7 Yes, Ernst & Young Global LLP audits Cru's financials according to GAAP, which include JFP's financials.

TRANSPARENCY

8 10 Yes, Cru financial statements are mailed to the board quarterly.

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 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 Form 990.

FOUNDED

13 Cru, 1951; JFP, 1979

LEGAL RELATIONSHIP TO OTHER ENTITIES

None. JFP is a ministry of Cru.

PROGRAM COMPONENTS

✓ **NEW TRANSLATIONS**—JFP translates and dubs gospel-centered media and resources into languages that need it most.



A showing of the JESUS film

✓ **DISTRIBUTION**—JFP creates and sustains gospel pathways through online, offline, and broadcast channels that deliver culturally relevant media.

✓ **TRAINING**—JFP trains and equips teams to share the gospel and plant churches in places greatly in need of these activities.

STATEMENT OF FINANCIAL POSITION, 12/31/2023

Assets	\$ 59,049,000
Liabilities	\$453,000
Net assets	\$58,596,000

Source: Unaudited financial statements of JFP

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

STATEMENT OF ACTIVITIES, 1/1/23 – 12/31/23

Revenue	\$88,420,000
Expenses	\$81,981,000
Net income	\$6,439,000

Source: Unaudited financial statements of JFP

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

DIFFERENTIATION

✓ **EXPANSIVE REACH.** JFP's evangelism efforts around the world have been extensive. No other film in history has been translated into as many languages or viewed as many times as the JESUS film.

✓ **DISTINCTIVE IMPACT.** JFP's work often allows people to hear the story of Jesus in their own heart language for the first time.

Jesus Film Project Translation, Distribution, & Training

PROGRAM PURPOSE

All of JFP's products and programs are directed toward the showing and distribution of *JESUS* and related films, so JFP is a single-program ministry; therefore, the program purpose is the same as the organization's purpose—to see every person on earth hear the message of eternal life in Jesus Christ in his or her own heart language.

PROGRAM STRATEGY

The program strategy also replicates the organization's strategy. JFP produces and dubs media about Jesus into hundreds of languages and distributes them in person and online. Distribution occurs directly from JFP staff, through volunteers, via numerous partnerships, and through digital media.

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



A showing of *JESUS* using a projector. While more and more people discover the film online, group showings are still a valuable distribution strategy in many contexts.

1979, JFP's founding director, Paul Eshleman, helped produce the film *JESUS* on location in Israel. The two-hour docudrama, based on the Gospel of Luke, was designed to tell the gospel story simply, truthfully, and completely. Through

JESUS, JFP gives people across the globe the opportunity to visually encounter the life of Christ. JFP also produces contextualized films, such as: *Walking with Jesus* (Africa), *Following JESUS* (India), *Magdalena* (for women), *The Story of Jesus for Children*, *Rivka* (discipleship series), and *My Last Day* (anime for youth).

These films are distributed through:

- ✓ **Partners**—JFP has relationships with hundreds of denominations and ministries globally. Churches and mission organizations help follow up with and disciple new believers, train new leaders, and plant churches.
- ✓ **Film crews**—JFP and its partners equip indigenous teams with the strategies, training, and resources needed to share the gospel with *JESUS*.
- ✓ **Digital media**—Anyone with an internet connection can access or download *JESUS* and other film resources through several websites and digital platforms.

RATIONALE FOR THE STRATEGY

JFP believes media can offer a dynamic and impactful means to encounter the gospel story—especially in cultures that relay traditions and stories orally. *JESUS*

especially helps reach the one billion illiterate people in the world.

CURRENT STATUS

JFP is a mature ministry.

- ✓ In 2012, JFP identified 865 languages of over 50,000 speakers who were unreached or needed the gospel in their heart language. By the end of 2023, JFP had completed translations for 644 of those languages. When this project is complete, 99% of the world's population will be able to view *JESUS* in their own language.
- ✓ To date, *JESUS* has been translated into 2,110 languages.
- ✓ JFP is partnering with YWAM, Wycliffe/SIL, and Seed Company to help produce *JESUS* for thousands of language groups with fewer than 50,000 speakers.

PROGRAM IMPACT

Since 1979, there have been over eight billion viewings of *JESUS*, with more than 638 million people subsequently indicating a decision to follow Christ. In collaboration with partners, more than three million churches have been planted worldwide.

OUTPUTS

- 14 The program generated the following outputs in 2023:
- ✓ 119,404,708 plays of JFP resources across multiple platforms
 - ✓ Over 2,450,000 subscribers to the Jesus Film YouTube channel
 - ✓ Maintained partnerships with over 1,600 denominations & ministries
 - ✓ Completed 76 new language translations of *JESUS*

PRIMARY OUTCOME

- 15 The return generated by this program is expressed in terms of **indicated decisions for Christ**. The ROI calculation on the following page refers to this outcome.

SECONDARY OUTCOME

- 15 The program also generates the following secondary outcome:
- ✓ **Churches/Groups Planted**. These are formed in the wake of *JESUS* film showings. The metric associated with this outcome is reported below the ROI calculation on the following page.

EXPENSE TRACKING

- 16 JFP tracks the 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 2023, JFP’s program—Jesus Film Project Translation, Distribution, & Training—resulted in 22,357,788 indicated decisions for Christ. An “indicated decision for Christ” is defined as a hand raised, a person coming forward, or a conversation in response to an invitation to make a faith decision following a film showing. 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 reported outcome is augmented via partnerships JFP has with ministries that distribute and show *JESUS* around the world and includes their numbers. JFP does not make estimates for missing data from partners; consequently, it is likely that the number of indicated decisions for Christ is higher than reported here.

Outcome	
22,357,788	indicated decisions for Christ

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 provide the numbers to JFP’s business analyst for compilation.

COST OF ACHIEVING THE OUTCOME

The cost to achieve this outcome was \$81,981,000. Because JFP is a single-program ministry, the program cost is the same as the ministry’s total 2023 expenses. It is broken down into 79.1% program expenses, 14.3% fundraising expenses, and 6.6% management and general expenses.

Total Cost of Program	
\$81,981,000	

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

COST PER OUTCOME

Therefore, JFP’s cost per outcome is:

$$\mathbf{\$81,981,000 \text{ program cost} \div 22,357,788 \text{ indicated decisions for Christ} =}$$

CEC calculated JFP’s cost per outcome for prior years: 2022, \$5.84; 2021, \$3.68; 2020, \$2.08; 2019, \$2.80; 2018, \$2.45; 2017, \$1.23; 2016, \$1.14.

Cost Per Outcome	
\$3.67	per indicated decision for Christ

RETURN ON INVESTMENT

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

$$\mathbf{\$1,000 \text{ investment} \div \$3.67^1 \text{ cost per indicated decision for Christ} =}$$

Return on \$1,000 Investment	
272	indicated decisions for Christ

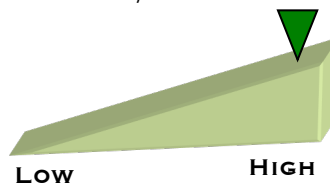
SECONDARY OUTCOME

In addition, the program had the following secondary outcome:

223,578 churches/groups planted

CONFIDENCE RATING

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



¹ The exact number used for this calculation was 3.6668.

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.

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. 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.