



# 2024 Statement of ROI

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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, 2024

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 2025

***NOTICE***

Version 1.0, December 2025. Copyright © 2025 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](mailto:info@calvinedwardscompany.com). To learn more about ROIM and its "Top 10" ministry list, contact ROIM at 470.493.0327 or [timothycbarker@gmail.com](mailto:timothycbarker@gmail.com). This 2024 Statement of ROI was prepared using information and materials provided by Jesus Film Project®, correspondence with Jesus Film Project®, research of public records, and other sources. CEC acknowledges the rapid advances in Artificial Intelligence (AI) and remains open to its benefits. However, through thorough testing of its capabilities, CEC has determined AI insights fall short of the nuance and wisdom that CEC standards require. In addition, concerns around client confidentiality have not been satisfactorily answered. Therefore, CEC does not currently utilize generative AI in its deliverables. This report may be copied and 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 2025, 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’.

The Confidence Rating presented on page 4 indicates CEC’s estimated confidence that the ROI calculation is reliable. It is based on CEC’s judgment regarding the reasonableness and/or quality of the following four factors:

- ✓ Estimates used
- ✓ Assumptions relied upon
- ✓ Allocation of costs to the program
- ✓ Data-gathering methodology

In addition to considering kingdom “return,” ROIM has 18 standards that it expects “Top 10” ministries to meet. These are listed in Appendix A. CEC asked Jesus Film Project® to provide evidence that it complied with the standards, reviewed responses, and conducted a random check on three standards. Based on this analysis, CEC considers the reported alignment of Jesus Film Project® with ROIM standards to be reliable. This alignment is indicated on pages 2 and 3 with numbered, colored symbols.

Jesus Film Project® completed the application process for its program, Jesus Film Project Translation, Distribution, & Training, and was selected by ROIM from a pool of applicants. This *2024 Statement of ROI*, created by CEC, constitutes an independent verification that the program efficiently and effectively used funds in 2024 to reach the lost with the gospel and serve people 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**

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.



Premiere showing of Walking With Jesus in the Ngarikarimajong language in Uganda

✓ **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, 12/31/2024**

Assets	\$ 63,588,000
Liabilities	\$322,000
Net assets	\$63,266,000

Source: Unaudited financial statements of JFP

**STATEMENT OF ACTIVITIES, 1/1/24 – 12/31/24**

Revenue	\$82,171,000
Expenses	\$77,394,000
Net income	\$4,777,000

Source: Unaudited financial statements of JFP

**DIFFERENTIATION**

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

✓ **DISTINCTIVE IMPACT.** With over 2,200 translations, JFP presents the gospel to people in their heart language. Its approach is cross-cultural and uniquely positioned to reach unreached populations.

# 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 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



Papua New Guinea saw its 100th translation of *JESUS* completed in 2024.

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 2024, JFP had completed translations for over 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 2,247 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 633 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 2024:
- ✓ Maintained partnerships with over 1,600 denominations & ministries
  - ✓ Completed 90 new language translations of *JESUS*
  - ✓ Altogether, JFP media received close to 735 million views.

## 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 2024, JFP’s program—Jesus Film Project Translation, Distribution, and Training—resulted in 14,602,853 indicated decisions for Christ. In person, this occurs when an individual indicates a choice to accept Christ as savior by raising a hand, coming forward, filling out a response card, or verbally affirming this with a ministry worker. On digital platforms, this occurs when an individual indicates a choice to accept Christ by clicking a button or sending a message affirming this to JFP.<sup>1</sup>

Outcome	
<b>14,602,853</b>	indicated decisions for Christ

## ESTIMATES & ASSUMPTIONS

As a very large, international ministry with numerous and diverse partners who operate in a wide variety of cultural contexts, JFP does not have a standardized method for partners to collect in-person data. JFP relies on partner reports, which it is unable to independently verify, and it assumes that the data collected using different methods are congruent. JFP reports that it does not make estimates for missing data from partners; consequently, JFP believes it is likely that the number of indicated decisions for Christ is higher than reported here. On digital platforms, JFP uses digital technology to quantify its outcome and does not use estimates or assumptions.

## DATA COLLECTION METHOD

JFP teams and partners in the field collect in-person output and outcome data. They report the numbers to JFP’s field strategy and global partnership teams at JFP headquarters, who review the data, then provide it to JFP’s business analyst for compilation and reporting. All digital platform data is processed through JFP’s ETL (Extract, Transform, Load) pipeline and stored in its Enterprise Data Warehouse, where it is normalized and reported through a business intelligence platform.

## COST OF ACHIEVING THE OUTCOME

The cost to achieve this outcome was \$77,394,000. Because JFP is a single-program ministry, the program cost is the same as the ministry’s total 2024 expenses. It is broken down into 78.6% program expenses, 15.0% fundraising expenses, and 6.4% management and general expenses.

Total Cost of Program	
<b>\$77,394,000</b>	

## PARTNERSHIPS & LEVERAGE

A significant portion of JFP’s outcome was a result of supporting partnerships with YWAM, Wycliffe/SIL, Seed Company, and over 1,600 denominations and other ministries, who contributed to translation, distribution, JESUS showings, follow-up, and church planting efforts, increasing JFP’s reported impact. Costs related to these activities are not included in this analysis, as they are carried out at no charge to JFP. Thus, donors to JFP benefit by having their gift leveraged through the collaboration with supporting partners.

## COST PER OUTCOME

Therefore, the cost to JFP per outcome is:

**\$77,394,000 program cost ÷ 14,602,853 indicated decisions for Christ =**

Cost per outcome for the prior two years: 2023: \$3.67; 2022, \$5.84.<sup>2</sup>

Cost to JFP Per Outcome	
<b>\$5.30</b>	per indicated decision for Christ

## RETURN ON INVESTMENT

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

**\$1,000 investment ÷ \$5.30<sup>3</sup> cost per indicated decision for Christ =**

Return on \$1,000 Investment	
<b>188</b>	indicated decisions for Christ

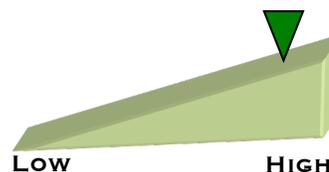
## SECONDARY OUTCOME

In addition, the program had the following secondary outcome:

**132,997 churches/groups planted**

## CONFIDENCE RATING

CEC’s estimated confidence that the ROI calculation is reliable is:



<sup>1</sup> Messages to JFP are sent via text, WhatsApp, QR codes, or online contact forms.

<sup>2</sup> Costs for earlier years are as follows: 2021, \$3.68; 2020, \$2.08; 2019, \$2.80; 2018, \$2.45; 2017, \$1.23; 2016, \$1.14.

<sup>3</sup> The exact number used for this calculation was 5.2999.



## APPENDIX A

# ROI Ministry Standards

ROI Ministry (ROIM) has 18 standards that it expects “Top 10” ministries to meet—13 for the organization and five for the program on which “return on investment” is calculated. They are listed below. 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 (CEC) used the principles below in the calculation presented.

1. ROI is calculated on a discrete program of a ministry. In some cases, a ministry conducts only one program—this is a “single-program ministry.” In such cases, CEC clearly indicates that the program is the ministry’s only program.
2. The metric for the “return” is the primary outcome of the program.
3. A program may also have secondary outcomes or outputs. These are noted as additional results of the program.
4. Secondary outcomes or outputs are also reported numerically, if available. However, the program cost is not split among outcomes—the full cost of a program is used as the “investment” for the “return” of the primary outcome. Multiple ROI statistics (for multiple outcomes) 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. Partnerships are noted when they occur. When a ministry pays a partner to help generate its outcomes, the cost is included in the calculation. This is called an “implementing partner.”
7. When a partner provides services free of charge to help generate a ministry’s outcomes, the cost of the partner’s contribution is not included in the calculation. Generally, this is unknown. Such a partner is called a “supporting partner” because it provides crucial support to the program. Supporting partners create leverage by enabling greater outcomes at a lower cost to the ministry, and such leverage is noted, though it is not quantified.
8. The value of volunteer labor is not included in the calculation. It is, however, noted as an in-kind gift that reduces the program cost, as are other significant, ongoing in-kind gifts.
9. All appropriate overhead is added to the program cost in one of two ways:
  - a. Program overhead: Overhead directly attributable to a program if a ministry tracks it.
  - b. Ministry overhead: A portion of the ministry’s overhead proportional to the program’s share of total program costs (for a single-program ministry this is 100%).
10. In 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 11 below.)
11. All financial numbers are derived from the ministry’s financial statements; when financial estimates are used (e.g., for overhead applicable to the program), they too are based on financial statements.
12. 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.