



2024 Statement of ROI

THE RETURN ON INVESTMENT CREATED BY **SERV Food**,
A PROGRAM OF **SERV INTERNATIONAL**,
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

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Roswell, GA 30076

in collaboration with:

SERV International

3145 Marietta Highway

Canton, GA 30114

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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 2025, the list includes **SERV International** and its program, **SERV Food**.

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 SERV International 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 SERV International’s reported alignment with ROIM standards to be reliable. This alignment is indicated on pages 2 and 3 with numbered, colored symbols.

SERV International completed the application process for its program, SERV Food, 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.

SERV International

LEGAL NAME

SERV International (SERV)

ADDRESS3145 Marietta Highway
Canton, GA 30114**TELEPHONE**

770.516.1108

WEBSITE

servone.org

MISSION

"SERV uses food as a platform to share the love of Christ."

GEOGRAPHIC FOCUS

SERV primarily focuses its work in Kenya, Jordan, and the U.S., but it also has a presence in Cuba, Venezuela, Sudan, South Sudan, Syria, Uganda, and Mozambique.

STRATEGY

To share the love of Christ, SERV provides food and water in remote villages and builds relationships with the communities it feels called to serve. It also operates an orphanage and offers pastor training in Kenya.

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**

41 paid staff—27 in Kenya, 11 in the U.S., & three in Jordan

BOARD**4** Seven members**INDEPENDENCE****5** Six members are independent.**BOARD DONORS**

All have contributed within the past 12 months.

MEETING FREQUENCY**6** Quarterly**SENIOR EXECUTIVE**

Steve Kasha is SERV's founder and CEO. He is also the president of Interdom Inc., an international import/export company that is a

corporate partner of SERV. Mr. Kasha graduated from Kennesaw State University with a B.S. degree in political science.

EMAIL

skasha@servone.org

AUDITED FINANCIAL STATEMENTS**7** Yes, by Murphy CPA Group, according to GAAP**TRANSPARENCY****8 10** Yes, financial statements are provided by email to the board quarterly and to the public upon request.**ACCOUNTING CONTROLS****9** Yes, internal accounting controls have been implemented.**RESPONSIVENESS****11** Acceptable—responded to questions with no significant delay or gaps**501(C)(3)****12** May 2001**DONATION DEDUCTIBILITY**

Yes, U.S.

LATEST FORM 990 FILING

2023

FOUNDED**13** 2000**LEGAL RELATIONSHIP TO OTHER ENTITIES**

None

PROGRAMS**✓ SERV FOOD**—SERV delivers nutrient-rich, dehydrated meals to the poor and underserved communities it feels called to serve. This also provides a context for sharing the gospel.**✓ HOUSE OF HOPE**—This 33-acre orphanage and school in the northwest corner of Kenya is home to 80+ children. SERV organizes U.S. sponsorships for each child.**✓ PASTOR TRAINING**—Pastors from Kenyan villages are trained at House of Hope by the Kenyan SERV staff.

A volunteer delivers food boxes to children in need at a food distribution event in SERV's hometown (Cherokee County, GA.)

STATEMENT OF FINANCIAL POSITION, 12/31/24

Assets	\$674,781
Liabilities	\$37,109
Net assets	\$637,673

Source: Pre-audit financial statements
A Statement of Financial Position is the balance sheet of a nonprofit organization.**STATEMENT OF ACTIVITIES, 1/1/24 – 12/31/24**

Revenue	\$2,078,178
Expenses	\$2,120,715
Net income	(\$42,537)

Source: Pre-audit financial statements
A Statement of Activities is the income statement or profit & loss statement of a nonprofit organization.**DIFFERENTIATION****✓ RESPONSIVENESS.** Unlike most organizations working in East Africa or the Middle East, SERV locally sources, produces, and warehouses the food it distributes. This positions SERV to quickly and effectively respond to food insecurity in the region.**✓ RELATIONAL EQUITY.** SERV has built relationships within the communities it serves for over 25 years. It leverages partnerships within communities to execute food distribution plans, enhancing the success of its programs.

SERV Food

PROGRAM PURPOSE

The purpose of SERV Food is to use food as a platform to share the love and message of Christ in underserved communities around the world.

PROGRAM STRATEGY

SERV Food helps people in underserved communities come to know Jesus by enabling SERV staff, pastors, and missionaries to build relationships with the poor through food distribution. People are brought together to receive food and for church services.

PROGRAM DESCRIPTION

SERV distributes nutrient-rich, dehydrated meals to persons living in famine and drought. SERV purchases fresh food at local markets and directly from farmers as crops are in season. Local pastors and missionaries sort, package, weigh, seal, and store the food. The dehydrated meals are made from food purchased locally or pre-produced meals



Moses Lorukudi, SERV's director in Kenya, preaches to a crowd and explains how to cook SERV Food in Turkana County, Kenya.

that contain a blend of vegetables, soy protein, and vitamin mix. Distribution is done during a church service led by a SERV pastor, staff person, or missionary. Each person that attends (mostly women and children) receives one or two bags of food, each of which provides 50 meals.

SERV currently works throughout East Africa, Cuba, Venezuela, Sudan, and Jordan, and it plans to expand outreach in the coming years. Distribution sites are chosen where people are in desperate need, there is little access to food, and there is limited church presence. Food deliveries are made monthly to the selected locations.

RATIONALE FOR THE STRATEGY

SERV uses food delivery to provide an opportunity to share the gospel. This allows the people it serves to see the love of God in action as the gospel is shared, which reflects evangelism modeled in the Bible. SERV partners with and works alongside local people, believing that the relationships will provide more effective solutions for food insecurity and avenues for evangelism.

CURRENT STATUS

The SERV Food program had a strong year in 2024, reaching more families than ever in response to the increasing needs seen in the communities and regions it serves. SERV continues to build capacity and develop strategies to facilitate growth. SERV believes that with adequate funding, it is well-positioned to increase both food outreach and opportunities to share the gospel in coming years.

PROGRAM IMPACT

Since 2000, SERV has distributed more than 96 million meals globally. This has resulted in widespread improvements in health and a reduction of food insecurity in the communities it serves. It has also created strong bonds between churches and their communities and facilitated the expansion of church activities and outreach.

OUTPUTS

14 The program generated the following outputs in FY 2024. Over 10.8 million meals were distributed in the following regions:

- ✓ East Africa: 9,700,000
- ✓ Europe: 37,500
- ✓ Latin America: 1,000,000
- ✓ Middle East: 76,765

PRIMARY OUTCOME

15 The outcome generated by this program is expressed in terms of **meals received by individuals in need**. The ROI calculation on the following page refers to this outcome.

SECONDARY OUTCOMES

15 The program also generates the following secondary outcome:

- ✓ **Decisions for Christ.** These are indicated to, and counted by, local Christian workers.

The metric associated with this outcome is reported below the ROI calculation on the following page.

SERV also reports that its program results in **increased school attendance**. Many poor children spend so much time helping their families acquire food that they are unable to attend school. SERV's provision of food makes school attendance possible.

EXPENSE TRACKING

16 SERV tracks costs associated with 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, SERV's program, SERV Food, resulted in 10,814,265 meals received by individuals in need. A meal is defined as a single serving of SERV's specialized, nutrient-rich food blend.

Outcome	
10,814,265	meals received by individuals in need

ESTIMATES & ASSUMPTIONS

SERV's hands-on teams and distribution partners directly quantify its outcome. It does not use estimates, but SERV relies on its partners to ensure that each meal reaches a needy family.

DATA COLLECTION METHOD

SERV tracks the number of meals provided through its on-the-ground distribution teams in Kenya and Jordan and its distribution partners in the other regions it serves. These teams maintain reports of food distribution operations and submit them to SERV's U.S. headquarters, where staff analyze them to ensure accurate record-keeping. To verify, SERV also tracks and compares the number of meals produced to the distribution numbers.

COST OF ACHIEVING THE OUTCOME

The cost to achieve this outcome was \$1,445,968. SERV Food's direct program expenses, including program overhead, were reported to be \$1,129,605. SERV had non-program, general overhead of \$465,240. SERV Food's expenses represent 68% of SERV's total program expenses. Therefore, 68% of SERV's general overhead (\$465,240 x 68% = \$316,363) was added to SERV Food's direct costs to calculate the total program cost.

Total Cost of Program	
\$1,445,968	

PARTNERSHIPS & LEVERAGE

SERV partners with churches and like-minded organizations in the areas it serves to help identify and reach communities most in need and to help distribute food, increasing its impact. The contributed supporting partner costs are not included in this analysis as they are provided free of charge. Thus, donors to SERV benefit by having their gift leveraged through the collaboration with supporting partners.

COST PER OUTCOME

Therefore, the cost to SERV per outcome is:

$$\text{\$1,445,968 program cost} \div \text{10,814,265 meals received} =$$

Cost per outcome for the prior two years: 2023, \$0.11; 2022, \$0.12.¹

Cost to SERV Per Outcome	
\$0.13	per meal received

RETURN ON INVESTMENT

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

$$\text{\$1,000 investment} \div \text{\$0.13}^2 \text{ cost per meal received} =$$

Return on \$1,000 Investment	
7,479	meals received

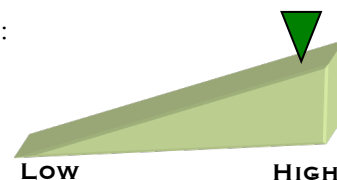
SECONDARY OUTCOME

In addition, the program had the following secondary outcome:

2,123 self-reported decisions for Christ

CONFIDENCE RATING

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



¹ Costs for earlier years are as follows: 2021, \$0.09; 2020, \$0.08; 2019, \$0.11; 2018, \$0.05; 2017, \$0.09; 2016, \$0.07; 2015, \$0.13; 2014, \$0.08.

² The exact number used for this calculation was \$0.1337.

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.

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 (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.