



2016 Statement of ROI

THE RETURN ON INVESTMENT CREATED BY **JESUS FILM SHOWINGS & DISTRIBUTION**, A PROGRAM OF **JESUS FILM PROJECT**,
FOR THE FISCAL YEAR ENDING AUGUST 31, 2016

Prepared by:

CALVIN EDWARDS
& COMPANY
Maximizing the Good of Giving



for:

ROI Ministry
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Roswell, GA 30076

in collaboration with:

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

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NOTICE

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Introduction

ROI Ministry (ROIM) seeks to guide funds towards highly-effective ministries that are reaching the world's poorest people with the good news of the gospel—through evangelism, discipleship, or mercy ministry. It points donors to ministries that have a high kingdom “return on investment” (ROI) when outcomes are assessed in light of funds contributed by donors.

Most ministries have multiple programs to carry out their mission. So ROIM considers the ROI of one particular program.

Each year, since 2010, ROIM has identified its “Top 10” ministries that operate programs that reap significant outcomes with the finances entrusted to them. For 2016, the list includes **Jesus Film Project®** and its program, **JESUS Film Showings & Distribution**.

In addition to considering kingdom “return,” ROIM has adopted 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.

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 engaged CEC to conduct a professional, third-party review and ROI calculation of each “Top 10” ministry program. CEC was not engaged to identify the ministry programs or verify that their ROI exceeds others.

Jesus Film Project completed the application process for its program, *JESUS Film Showings & Distribution*, and it was selected by ROIM from a pool of applicants. This *2016 Statement of ROI*, created by CEC, constitutes an independent verification that the program efficiently and effectively used funds in 2016 to reach the lost with the gospel.

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

SENIOR EXECUTIVE

Dr. Erick Schenkel, executive director

EMAIL

Info@JesusFilm.org

MISSION

"To reach every person on earth with the message of eternal life in Jesus Christ, through film, in his or her own heart language."

GEOGRAPHIC FOCUS

Worldwide

STRATEGY

To share the message of Jesus through film, JFP produces and dubs films about Jesus into thousands of languages, and distributes them in person and online.

FOUNDED

1979

LEGAL RELATIONSHIP TO OTHER ENTITIES

JFP is a ministry of Cru

501 (C) (3)

Cru received 501(c)(3) status in January 1959

DONATION DEDUCTIBILITY

Yes, U.S.

STATEMENT OF FAITH

Yes, evangelical statement consistent with historic Christian creeds

LAUSANNE COVENANT

Yes, subscribes to Covenant

LEADERSHIP FAITH COMMITMENT

Leadership manifests a personal commitment to Jesus and is actively involved in a church.

SENIOR EXECUTIVE



Erick Schenkel became JFP's executive director in 2012. Prior to that, Dr. Schenkel lived in Central Asia, working alongside JESUS film teams. While in Central Asia, Dr. Schenkel started a Bible school, served as director of a nationally-led church movement, and directed a nonprofit organization specializing in education and development. Dr. Schenkel has a Ph.D. in religion from Harvard University.

BOARD

Yes, Cru has a board with eight members.

INDEPENDENCE

Seven board members are independent.

MEETING FREQUENCY

Four times per year

BOARD DONORS

All eight board members have contributed within the past 12 months.

AUDITED FINANCIAL STATEMENTS

Yes, Ernst & Young audits Cru's financials, which includes JFP.

ACCOUNTING CONTROLS

Yes, internal accounting controls have been implemented.

LATEST FORM 990 FILING

None; as a Religious Missionary Order, Cru and JFP are not required by the IRS to file a 990.

TRANSPARENCY

Yes, financial statements are made available to the board monthly and to the public upon request.

PRODUCTS/PROGRAM SERVICES

✓ **JESUS FILM SHOWINGS & DISTRIBUTION**—see description on next page.



Showing the JESUS Film in East Africa

✓ **REACHING THE NATIONS AMONG US**—providing DVDs to church partners in the U.S. that help them evangelize foreign-born residents

✓ **DIGITAL PLATFORM & APP**—Internet evangelism at JesusFilm.org and an app that can be used worldwide

✓ **JESUS FILM MISSION TRIPS**—sending short-term volunteers worldwide to show the JESUS films

✓ **FILE ZERO**—14-program series to evangelize youth

✓ **GLOBAL SHORT FILM NETWORK**—equips filmmakers—especially those outside of North America—to create visual short stories that work as springboards to conversations about Jesus

NUMBER OF PAID STAFF

98 salaried staff and 274 fulltime support-raising staff (including spouses)

BALANCE SHEET, 9/30/2016

As a part of Cru, JFP does not have its own balance sheet.

INCOME STATEMENT 10/1/15 - 9/30/16

Revenue	\$49,781,000
Expenses	\$46,010,000
Net income	\$3,771,000

MINISTRY UNIQUENESS

JFP was founded to share the story of Jesus, through film, with people worldwide, in their heart language. JFP dubs local-language audio onto its standard video.

ROI recognizes that at times high-performing ministries do not meet all of its standards for various reasons.

● ROI Standard met ◆ ROI Standard needs attention

JESUS Film Showings & Distribution

PROGRAM PURPOSE

To share God’s love with the lost.

PROGRAM STRATEGY

To reach every person with the story of Jesus in a language they understand, JFP dubs the *JESUS* film into thousands of languages, and, with partner ministries, distributes the film worldwide—both online and on-the-ground.

PROGRAM DESCRIPTION

Dr. Bill Bright, Cru’s founder, 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 on location in Israel (now digitally remastered and restored). The two-hour docudrama about the life of Christ, based on the Gospel of Luke, was designed to tell the gospel story simply, truthfully, and completely. JFP gives people the opportunity to have a face-to-face encounter with Jesus, no matter where they are in the world, through *JESUS* film showings and distribution.

With the help of the Bible translation community, JFP has translated and dubbed *JESUS* and other films into more than 1,500 languages—sometimes before the Bible is even printed in those languages—with approximately three new language versions added each week. JFP also produces contextualized films for evangelism and discipleship, such as: *Walking With Jesus* (Africa), *Following JESUS* (India), *Magdalena*, *The Story of Jesus for Children*, *Rivka* (discipleship series), and *My Last Day* (animé short film for youth).

These films are distributed through the following means:

- ✓ **Partners**—JFP is connected with 1,500+ partner denominations and ministries globally. JFP freely shares its resources to collaborate with kingdom-minded partners. Churches and other mission organizations help follow up, disciple, and train new leaders and plant churches where there are none.
- ✓ **Indigenous film teams**—JFP and its partners equip indigenous film teams with the strategies, training, and resources needed to share the gospel with *JESUS*.
- ✓ **Internet & mass media**—Anyone with an internet connection can download *JESUS* or other film resources through YouTube, Bible.is (an app created by Faith Comes By Hearing), the JFP website or mobile app, etc.
- ✓ **Short term mission trips**—JFP leads groups on short term mission trips around the world, with a focus on showing *JESUS* in remote places.

When possible, JFP connects converts with a local church. If no church exists, JFP helps to plant one.

RATIONALE FOR THE STRATEGY

JFP believes movies offer the most dynamic way to hear and see the greatest story ever lived. This is especially true in oral cultures. *JESUS* is a powerful tool to help reach the world’s more than 1 billion illiterate people.

CURRENT STATUS

JFP has had the following recent growth areas:

- ✓ In April 2012, JFP identified 865 remaining languages of 50,000+ speakers who are unreached or need the gospel in their heart language. As of April 2017, JFP has completed 275 of those translations. When this project is complete, 99% of the world’s population will be able to view *JESUS* in their primary language.
- ✓ JFP devised a video-audio translation method that helps take a translation team from the script to film in as little as six weeks.
- ✓ JFP has recently partnered with YWAM to help produce *JESUS* for thousands of people groups with fewer than 50,000 speakers.
- ✓ Several *JESUS* film websites were consolidated at the new JesusFilm.org site making access to *JESUS* and other resources easier than ever.

PROGRAM IMPACT

Since 1979, there have been 7.9 billion viewings of *JESUS*, with more than 490 million people indicating a decision to follow Christ. Together with partners, 2,162,900 churches have been planted. Many organizations use *JESUS* in their ministries.



OUTPUTS

- JFP generated the following outputs in 2016:
 - ✓ 45,771,752 digital platform views (through JFP website/apps or partner websites/apps)
 - ✓ 52,331 app installs
 - ✓ 1,500+ partner churches and ministries
 - ✓ 30 short-term mission trips

INITIAL OUTCOME

The return generated by this program is expressed in terms of indicated decisions for Christ.

RESULTING OUTCOMES

JFP also tracks the number of churches planted.

DONOR REPORTING FREQUENCY

Monthly

DONOR ACCESS

Yes

EXPENSE TRACKING

Costs associated with program outputs and outcomes are tracked.

Return on Investment Calculation

OUTCOME ACHIEVED

In 2016, JFP’s program, *JESUS* Film Showings & Distribution, resulted in:

40,394,916 indicated decisions for Christ

An indicated decision for Christ is defined as a hand raised, or person coming forward, or a conversation after a showing, with an invitation to make a faith decision. If the film is viewed online, indicated decisions are counted as a button clicked or a message sent by a viewer to JFP. This outcome is leveraged by partnerships JFP has with other ministries that distribute and show *JESUS* around the world. The number of reported indicated decisions resulted from showings by both JFP and its partners. JFP does not make its own estimates for missing data from partners; consequently, it is possible that the number of indicated decisions for Christ is actually higher.

DATA COLLECTION METHOD

Output and outcome data are collected by JFP’s teams and field partners around the world who report the numbers to JFP’s field strategy and global partnerships teams at JFP headquarters, who then send the numbers to JFP’s business analyst for final compilation. In 2015, JFP conducted a research project with an independent third-party research firm, Masterworks, to discover and study all possible scenarios where people view JFP films and to create a process for counting views globally.

COST OF ACHIEVING THE OUTCOME

The cost to achieve this outcome was:

\$46,010,000

The program cost is the same as the ministry’s total fiscal year 2016 expenses. It is broken down into approximately 79% program expenses, 15% fundraising, and 6% management & general expenses. These expenses are for JFP only and do not include expenses that partners incur to show the film; this is treated as leverage of JFP’s ministry.

LEVERAGE

JFP’s outcome is leveraged by its partnerships with other ministries which increase the number of showings and indicated decisions resulting from JFP’s work. JFP does not have access to its partners’ financial information, so the partners’ costs are not included in this calculation—if they were, the cost per decision for Christ would be higher.

COST PER OUTCOME

Therefore, the cost per outcome is:

$$\text{\$46,010,000 program cost} \div \text{40,394,916 indicated decisions for Christ} =$$

Cost Per Outcome	
\$1.14*	per indicated decision for Christ

This is the first year CEC has calculated JFP’s cost per outcome.

RETURN ON INVESTMENT

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

$$\text{\$1,000 investment} \div \text{\$1.14* cost per indicated decision for Christ} =$$

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

RESULTING OUTCOME

In addition, the program had the following resulting outcome:

403,949 Churches/groups planted

*Rounded to the nearest penny. When the return on investment was calculated, a more precise number was used.

APPENDIX A

ROI Ministry Standards

ROI Ministry has established 17 standards—12 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.

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 & TRANSPARENCY

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 makes its financial statements or Form 990 available to the public.
10. The organization has implemented internal accounting controls to prevent and detect fraud and financial misstatements.

LEGAL

11. The organization has 501(c)(3) tax-exempt status with the IRS.
12. The organization has existed in its current form for at least three years.

STANDARDS FOR THE PROGRAM

PROGRAM EFFECTIVENESS

13. Outputs for the program are measured and reported to its donors.
14. Outcomes for the program are identified and efforts are made to measure or estimate them.
15. Costs associated with program outputs and outcomes are tracked.

REPORTING & ACCESS

16. The organization reports to its donors on the program’s progress and performance at least semi-annually.
17. 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. 1.0, March 2015

APPENDIX B

Principles for Calculating Return on Investment

There is not a well-established, standard way 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 on page 4.

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. 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%)
7. 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 9 below).
8. All financial numbers are derived from the ministry’s financial statements; in the event that estimates are used, those estimates are based on financial statements.
9. 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.