



2019 Statement of ROI

THE RETURN ON INVESTMENT CREATED BY **JESUS FILM PROJECT RECORDINGS, SHOWINGS, & STRATEGIES**, A PROGRAM OF **JESUS FILM PROJECT®**, FOR THE YEAR ENDING DECEMBER 31, 2019

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

July 2020



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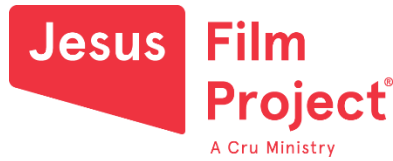
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NOTICE

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Introduction

ROI Ministry (ROIM) seeks to find, 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 2019, the list includes **Jesus Film Project®** and its program, **Jesus Film Project Recordings, Showings, & Strategies**.

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 that appears on page 5 is an estimate of CEC’s confidence that the ROI calculation is reasonably accurate. It is based on (i) findings when the organization’s claims pertaining to compliance with standards were examined, and (ii) analysis of the quality of the data and explanations provided to perform the calculation.

Jesus Film Project® completed the application process for its program, Jesus Film Project Recordings, Showings, & Strategies, and it was selected by ROIM from a pool of applicants. This *2019 Statement of ROI*, created by CEC, constitutes an independent verification that the program efficiently and effectively used funds in 2019 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

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 reach every person on earth with the message of eternal life, through film, JFP produces and dubs films about Jesus into hundreds of languages and distributes them in person and online.

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

JFP has 460 including salaried and support-raising staff.

BOARD

4 JFP does not have its own board; Cru’s board has ten members.

INDEPENDENCE

5 Nine members are independent

BOARD DONORS

All ten have contributed within the past 12 months.

MEETING FREQUENCY

6 Quarterly

SENIOR EXECUTIVE



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

AUDITED FINANCIAL STATEMENTS

7 Yes, Ernst & Young Global LLP audits Cru’s financials, which consolidates JFP’s.

TRANSPARENCY

8 10 Yes, Cru financial statements are made available to the board monthly. JFP financial statements are on its website.

ACCOUNTING CONTROLS

9 Yes, internal accounting controls have been implemented.

RESPONSIVENESS

11 Acceptable; responded to questions with no significant delays or gaps

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 990.

FOUNDED

13 Cru, 1951; JFP, 1979

LEGAL RELATIONSHIP TO OTHER ENTITIES

JFP is a ministry of Cru.

PROGRAM COMPONENTS

✓ **JESUS FILM PROJECT RECORDINGS, SHOWINGS, & STRATEGIES**—see description on page 4.

✓ **REACHING THE NATIONS AMONG US**—providing DVDs to U.S. churches, in many languages

✓ **DIGITAL PLATFORM & APP**—evangelism via JesusFilm.org and with a widely-accessible app



Women attend a JESUS film event in a church in Eastern Europe

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

✓ **GLOBAL SHORT FILM NETWORK**—equips filmmakers to create visual short stories that work as springboards to conversations about Jesus

STATEMENT OF FINANCIAL POSITION, 12/31/19

Assets	\$28,458,041
Liabilities	\$29,512
Net assets	\$28,428,529

Source: Unaudited financial statements. A Statement of Financial Position is the balance sheet of a nonprofit organization.

STATEMENT OF ACTIVITIES, 1/1/19 – 12/31/19

Revenue	\$68,698,000
Expenses	\$66,012,000
Net income	\$2,686,000

Source: Unaudited financial statements. A Statement of Activities is the income statement or profit & loss statement of a nonprofit organization.

MINISTRY UNIQUENESS

As JFP has sought to bring the message of Jesus to everyone on earth, no other film in history has been translated into as many languages or viewed as many times.

Jesus Film Project Recordings, Showings, & Strategies

PROGRAM PURPOSE

All of JFP's products and program services are directed toward the showing and distribution of *JESUS*, so JFP is a single-program ministry; therefore, the program purpose is the same as the organization's purpose, to reach every person on earth with the message of eternal life in Jesus Christ, through film, in their own heart language.

PROGRAM STRATEGY

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

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 on location in Israel. The two-hour



A backpack projector kit makes it possible for this group in Sub-Saharan Africa to view the *JESUS* film.

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 through *JESUS* film distribution and showings. JFP also produces contextualized films, such as: *Walking with Jesus* (Africa), *Following JESUS* (India), *Magdalena*, *The Story of Jesus for Children*, *Rivka* (discipleship series), and *My Last Day* (anime short film for youth).

These films are distributed through the following means:

- ✓ **Partners**—JFP is connected to hundreds of partner denominations and ministries globally. Churches and other mission organizations help follow up and disciple new believers, train new leaders, and plant churches.
- ✓ **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 several websites and providers.
- ✓ **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 local churches. Where no local church exists, JFP helps to plant one.

RATIONALE FOR THE STRATEGY

JFP believes movies offer the most dynamic way to hear and see the gospel story. This is especially true in cultures that relay traditions and stories orally. *JESUS* helps reach the more than one billion illiterate people in the world.

CURRENT STATUS

JFP has noted the following recent growth areas:

- ✓ In 2012, JFP identified 865 remaining languages of 50,000+ speakers who were unreached or needed the gospel in their heart language. As of June 2020, JFP has completed 486 of those translations. When this project is complete, 99% of the world's population will be able to view *JESUS* in their own language.
- ✓ JFP has completed 1,842 translations of *JESUS*.
- ✓ 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 8.1 billion viewings of *JESUS*, with more than 572 million people indicating a decision to follow Christ. Together with partners, 2,500,000+ churches have been planted.

OUTPUTS

14 The program generated the following outputs in 2019:

- ✓ 171,950,672 YouTube® views
- ✓ Shipped equipment to 103 countries
- ✓ Partnership with 1,500+ denominations & ministries
- ✓ Shipped 183,327 flash drives & microSD cards

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 Also, the program generates the following outcome:
 ✓ **CHURCHES/GROUPS PLANTED.** These are formed as a result 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

Return on Investment Calculation

OUTCOME ACHIEVED

In 2019, JFP’s program—Jesus Film Project Recordings, Showings, & Strategies—resulted in 23,584,075 indicated decisions for Christ. An “indicated decision for Christ” is defined as a hand raised, a person coming forward, or a conversation, after a film showing that is a response to an invitation to make a faith decision. 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 enhanced via partnerships JFP has with other ministries that distribute and show *JESUS* around the world, and includes their numbers. JFP does not make its own estimates for missing data from partners; consequently, it is likely the number of indicated decisions for Christ is higher than reported above.

Outcome
23,584,075 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 final compilation.

COST OF ACHIEVING THE OUTCOME

The cost to achieve this outcome was \$66,012,000. Because JFP is a single-program ministry, the program cost is the same as the ministry’s total 2019 expenses. It is broken down into approximately 80% program expenses, 15% fundraising, and 5% management and general expenses. JFP’s outcome is leveraged by its partnerships with other ministries, thus greatly increasing the number of showings and indicated decisions resulting from JFP’s work. JFP does not have access to its partners’ financial information, so those costs are not included in this calculation. If they were, the cost per indicated decision for Christ would be higher.

Program Cost
\$66,012,000

COST PER OUTCOME

Therefore, JFP’s cost per outcome is:

$$\mathbf{\$66,012,000 \text{ program cost} \div 23,584,075 \text{ indicated decisions for Christ} =}$$

CEC calculated JFP’s cost per outcome for prior years: 2018, \$2.45; 2017, \$1.23; 2016, \$1.14.

Cost Per Outcome
\$2.80¹ per indicated decision for Christ

RETURN ON INVESTMENT

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

$$\mathbf{\$1,000 \text{ investment} \div \$2.80 \text{ cost per indicated decision for Christ} =}$$

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

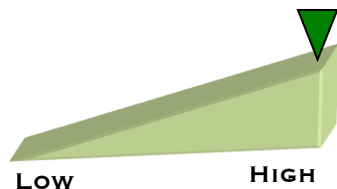
SECONDARY OUTCOME

In addition, the program had the following secondary outcome:

235,841 churches/groups planted

CONFIDENCE RATING

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



¹ The cost per outcome is higher than recent years because JFP reviewed and improved its global statistical procedures, resulting in a lower, but more accurate, count of indicated decisions. It has also been shifting emphasis to more difficult-to-reach areas of the world where the response rate per number of exposures is lower.

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 to 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. 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; if 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.