

ANNUAL REPORT 2019



CENTROS JUVENILES SALESIANOS
FUSALMO
COMPARTO • SUEÑA • TRANSFORMA



INSPECTORIA
DIVINO SALVADOR
CAM



Credits

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Cover Page

Don Bosco Program, FUSALMO San Miguel, 2019

Cover Page

Summer Adventure Program, FUSALMO Santa Ana, 2019

Who we are?

The Salvador del Mundo Foundation (FUSALMO, acronym in Spanish) is a non-profit organization that works for the benefit of Salvadoran children and youth at social risk, providing options to improve their quality of life based on the Don Bosco Preventive System through programs and projects that involve education, leadership, technology, and youth employment.

Mission

We are a Salesian organization that promote the development of capacities, integral and innovative development through the leadership of children and youth in conditions of social vulnerability.

Vision

To be a leading organization with international positioning in processes of integral development of childhood and youth.



Values

- Solidarity -
- Empathy -
- Testimony -
- Commitment -
- Family Spirit -



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“The Salesian charism is a gift from God to the world”

The Salesian Preventive System, based on reason, religion, kindness, and encouraged by the family spirit, generates great confidence in children; the Good News of Jesus is shared with them, their hearts are opened, and values are sown.

FUSALMO welcomes with kindness and affection to thousands of young people in our Salesian Youth Centers of San Miguel, Santa Ana, Soyapan-go and Cultural Center facilities, with the commitment assumed to improve the free educational quality for the poorest and needy of the public sector to generate a personalized education that responds to the needs of today's children and youth, all through the capacity for dialogue and understanding, the interest in knowing their world and the problems they face.

We allow ourselves to share and dream with them to transform their lives; under the mystique of always taking the first step, every day. We go to meet to the youth and their environment; we are concerned about what they are concerned about, and their experiences and learning fill us with joy.

We innovate with new answers

We transform, innovating in complementary integral education, with educational technology, sport, music and art. We generate recreational learning

spaces in technology and robotics clubs, and we carry the sport with the practice of fair play. We are strengthening vocational skills and life skills in adolescents and young people, making their experiences improve conditions in their families. These are tools to face the world of work. Workshops have been created of Inclusive Full Time Schools, motivating reading, improving English and training for the world of work, not forgetting, of course, art and culture to enjoy theater, singing, dance and everything that motivates and excites them.

We have not done this alone. Thank you for being part of our FUSALMO family. Thank you for collaborating, I must assure you that our children and young people worth all the effort, all the love and all the work that is done.



Message by our President

Father Alfonso Evertsz
Founder | President

**1- FUSALMO Salesian Youth
Center Soyapango**



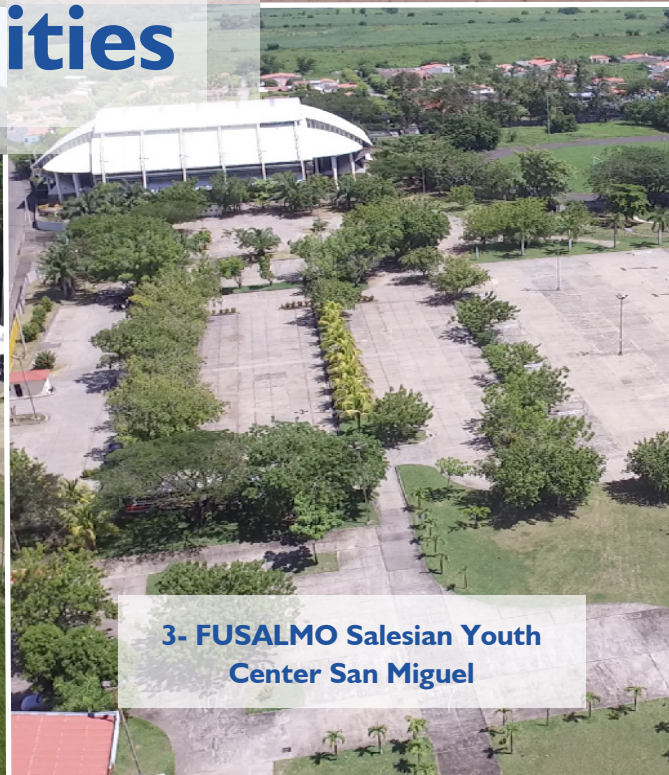
**2- FUSALMO Cultural
Center Soyapango**



Our
facilities



**4- FUSALMO Salesian Youth
Center Santa Ana**



**3- FUSALMO Salesian Youth
Center San Miguel**

1 National impact



Strategic lines and their execution

Integral education

Strengthen capacities and skills in childhood, adolescence and youth, based on the Salesian Charism, so that they build a solidarity life project, which would be reflected and supported by their family, school and other spaces of their community.

Programs

- Don Bosco Youth Integral Program (PIJDB, acronym in Spanish).
- Family Care Center (CAIF, acronym in Spanish).
- Summer Adventure Program.

Projects and consulting

- Strengthening Learning.
- Prevention and Intervention Model based on Family Systems.
- Construction of educational areas: Cuscatlán Educational Plan and Strengthening of the Educational Policy of the Ministry of Education.
- Preparation of a public citizen safety policy proposal on violence prevention.

Youth participation

Organized youth with developed capacities influences their educational and life communities.

Programs

- Sport Schools.
- Art School
- Oratory.
- Youth Network.

Projects and consulting: Expansion of experience

- STEP, for an El Salvador Free of Violence.
- Strengthening Coexistence in the areas of School Art, Culture and Sports.

Technology and educational innovation

Develop creative skills of logic and inventiveness in childhood, adolescence and youth, as well as facilitate the improvement of their skills through technological training influencing their vocational choice.

Programs

- STEAM + LAB. (Labs)
- Cisco Networking Academy.
- Educational Video Games.
- Technological Certifications.
- Educational Robotics.
- English Academy.
- Entrepreneurships.

Projects and consulting

- Connected Women.
- Children and Young Women Promoting Innovation, Citizenship and Art.
- Compumóvil.

Socio Labor Management

Young people that came from programs develop by FUSALMO, and surrounding communities, have better tools for the development of personal, social, educational and work skills, contributing productive to society.

Programs

- Vocational Technical Training.
- Job Intermediation.
- Labor Market Insertion and Monitoring.

Projects

- Youth Creating Future.

Total population served



89,152

**CHILDREN AND
YOUTH**

146,758

TOTAL ATTENTIONS

**14 DEPARTAMENTOS
+ THAN 100 MUNICIPALITIES**

675

PUBLIC SCHOOLS



51,455
PARENTS



4,301
TEACHERS COUNCIL



1,463
VOLUNTEERS

Terminar el bachillerato 23

• Estar dentro
cuadro de la
bachillerato

Terminar mis

Terminar mis es
AMIGA DE LA E

éjanos tus metas

graduar

ser la universidad.



World Robotics Competition in Dubai



"For second time in a row, FUSALMO was invited to participate in the Robotics World Cup called Firts Global Challenge held in Emirates Dubai, in which young people from more than 180 countries participated.

El Salvador participated thanks to the support of Firts Global Challenge and the Mayoralty of Soyapango. This year the team was made up of five young people from different public schools and I had the opportunity to be the Coach again.

I never really imagined that after being part of the clubs they would gave me the opportunity to be employed, they trained me and now, I have a responsibility to train other young people. As a result of the competition, we brought good ideas to try to replicate them in FUSALMO".

Ricardo Gálvez – Educational Robotics Educator - FUSALMO

Student of Mechatronics Engineering, Don Bosco University



Skating World Championship in Barcelona, Spain



"My experience at the Skating World Championship in Barcelona was unforgettable, since I had to compete with people with a higher level and even world champions.

I want to be world champion and champion of Olympic Cycle Games and take my studies at the same time.

I thank FUSALMO to form me as a good person and giving me the space for my skating training. Since I was a little girl I have been part of the Skating Club of the Sports Schools, and today I positioned myself among the eight fastest competitors in the 300-meter race with a time of 27,685 seconds".

Ivonne Sarai Nochez – Sport Schools -FUSALMO

High School Student - FESA



Basketball Exchange in Montana, United States



"I have been part of FUSALMO's Basketball Club for five years. Currently, I am a volunteer monitor, and in 2019 I participated together with coaches, girls and young people in a regional exchange of the University of Montana, in the United States, where we learned a lot about their culture and about how sport influences in social problems, how people function positively through sports and how this help them in everyday life.

I have come to replicate this knowledge with the 10 children of the club that I have under my charge, ranging from five years onwards. In each training, while I teach, it is I who learn more from them".

Zulma Sarai Vides - Basketball Club - FUSALMO
High School Student, ITEXAL



Central American Meeting of Political and Citizen Training Schools, El Salvador



"I entered FUSALMO through the Summer Adventure Program as a volunteer several years ago. Then, I met the Youth Network through the Leadership School Program, where they trained me in leadership, and I became the General Coordinator of the Leadership School.

In 2019, I participated in the Central American Meeting of the Political and Citizen Training Schools held in El Salvador, so that schools at Central American level could share the different experiences lived in the reality of each of the countries. This meeting seeks to integrate schools to facilitate different issues they have in common as a Central American region".

Celarie López - Youth Network
Second year student of Legal Sciences
Evangelical University of El Salvador



3 Contribution to the Sustainable Development Goals





On September 25, 2015, world leaders adopted a set of global goals (17 goals), denominated Sustainable Development Goals (SDGs) to eradicate poverty, protect the planet and ensure prosperity for all as part of a new global sustainable development agenda. Each aim has specific goals that must be achieved in the next 15 years.

For this, the world must do its part: governments, the private sector, civil society and each of the inhabitants of the planet.

We want to share with you what our contribution to these development goals is, presenting the following summary:

What is the contribution of FUSALMO within the Sustainable Development Goals (SDG)?

FUSALMO, through its programs, contributes to the Millennium Development Goals 4th, 5th, 8th and 16th. In this annual report you can know our contribution to it, mainly about our most socially vulnerable youth.



Ensure inclusive, equitable and quality education and promote lifelong learning opportunities for all (Goal 4)

The 4,006 children, adolescents and young people who participated in our **Don Bosco Youth Integral Program (PIJDB)**, in the different FUSALMO facilities during 2019, received a complementary, inclusive and equitable education, promoting them towards their development at any stage of their lives, through a vision of integrality from their families, school and community (4.3) (4.1).

From the **Family Care Center**, we attended a population of 553 children and youth in their personal skills and educational competences, allowing them to improve their family relations conditions and avoiding school dropout (4.3).

In the field of youth leadership, through our **FUSALMO Youth Network**, which has 50 members, there is the “young educating youth” dynamic. A participatory and inclusive space, where these through projects develop educational quality processes and youth development.

We also have options for volunteering at our headquarters. For 2019 we had 1,463 volunteers in areas such as English, Mathematics, leadership, etc.

Beyond our headquarters

The programs developed by FUSALMO have the characteristic to expand. This has allowed us to serve more municipalities nationwide. Through consulting and projects, we have been able to transcend our intervention.

Within the framework of the “**Strengthening Learning**” consultancy, with the technical and financial support of FOMILENIO II and the Ministry of Education, which is developed in association with the American Extension School, EDUCO and Plan International; we have contributed to school permanence and relevant learning, studies process completion and improved knowledge in Human Rights, equity and culture of peace.

Similarly, teacher training has been supported, with the following most relevant results (4.c) (4.3):

- Life skills training to **22,730** students.
- **16,308** students have access to libraries and are part of reading communities.
- **300** teachers graduated in English language.

As for the **Education for Children and Youth project**, funded by USAID El Salvador, **965** young women and men were added to formal education, contributing to their educational development. (4.4).



Our punctual contribution:



We contribute to a quality education.



We increase technical and professional skills in teenage and young students.



We support teacher training.



We support the sustainable development of children and youth in El Salvador.



"I felt very happy when the library arrived at my school because I saw new books. I really like reading and writing, I have written horror stories, fantastic stories and a poem".

Karen Castaneda

"Strengthening Learning" Consultancy



"I was a young man who had no goals or a life plan. In FUSALMO they helped me get my virtual baccalaureate. Then I signed up for the sales and customer service course, and it changed my life. It encouraged me to get ahead. Now, I am an entrepreneur".

Tomás Vladimir Hueso Molina

Flexible Modalities / Youth Creating Future



Achieve gender equality and empower all women and girls (Goal 5)

Gender equity is part of the transversal axes within the FUSALMO's Strategic Plan, so its programs have been designed so that this component is present.

Generating educational and development opportunities for girls, adolescents and women is a big challenge, since there is a lot of talent, however, culture often inhibits and affects their own development. Hence, FUSALMO in its educational offer promotes the empowerment of women and girls, as follows:

- 88 women in the age ranges of 18 to 29 years old were inserted laborly through the youth employment exchange, and in turn, technically trained by the Youth Creating Future Program of the Socio-labor Management area. (5.6).

- 1,994 girls and adolescents trained in pregnancy prevention workshops and sexuality education, thanks to the PIJDB.

- 20 leading mothers reinforced their knowledge in family care, putting it into practice in their homes through the Family Care Center (CAIF) (5.2.1).

- 3 young women, leaders of the FUSALMO Youth Network, participated in the School of Political and Citizen Training given by the Central American University (UCA).

- 2 outstanding teenagers participated in world skating and basketball championships in Spain and in United States, thanks to the support and dedication of the Sports Schools Management.

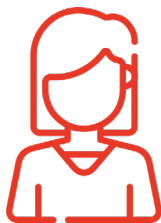
Beyond our headquarters

- 160 young women participated in the training processes carried out at the School of Citizenship within the framework of the project "Children and young women promoting technological innovation for education, culture and strengthening of

capacities for its economic autonomy (INNCIDARTE) “.

(5.5) executed in the municipality of Suchitoto and financed by Ayuda en Acción.

• 38,195 adult women were trained in the good use of social networks to be able to influence the education of their children on this issue (5.) thanks to the Connected Women project funded by Tigo El Salvador.



Our punctual contribution:



We contribute to ending discrimination in girls and women, through an inclusive educational offer.



We contribute to non-violence and exploitation against women and girls through their own empowerment.



All FUSALMO's programs ensure equal opportunities and participation in leadership.



“I belong to the FUSALMO Robotics Club. In 2019, with my team, I represented El Salvador in the First Global Challenge World Competition in Dubai, where we got more experience in technology. I feel very proud of myself, because I know that now more girls will see that they can love technology just like me”.

Kimberly Molina / Student / DR. Orlando Sola School.



“I joined FUSALMO as a volunteer, then to the Youth Network and I trained as a beneficiary through the Leadership School program. Then, I became the General Coordinator of the school in 2019. To me, accepting this position is a challenge, because it is a very big responsibility to train other young people”.

Alicia Berenice Galeas / Youth Network/ Architecture student / El Salvador University



Promote inclusive and sustainable economic growth. Full and productive employment and decent work for all (Goal 8)

Everyone knows the difficulty of employment in El Salvador and especially the youth unemployment rate. Data from the Foundation for Higher Education (FES), shows that the unemployment rate between 15 and 29 years of age is 11.8% almost double that of the national unemployment rate that is 7%.

So, we have an important difference; that is, young people suffer more from unemployment than the total population, therefore, the average decent employment rate rises 20.4%.

As we can see, there is a wide gap in our country regarding this issue, which is why as FUSALMO we have worried about reducing it, through our strategic **socio-labor** axis and through other projects. In this way, we have contributed to SDG 8 in the following terms:

- **153** young people working in formal companies, and of which 43% earn more than the minimum wage. This has been possible with the support of the **FUSALMO's Labor Intermediation Exchange**. (8.8) (8.8.2).
- **3** young people have continued their studies and support their sports career through private enterprise, this through our **Sports Schools**. (8.8).
- **20** leading mothers have been stimulated for the development of small businesses, carrying out computer workshops, jewelry, handmade soap, hair oil, which allows them to collaborate in their homes economy, that is thanks to the training received in the **Family Care Center**.



Our punctual contribution:



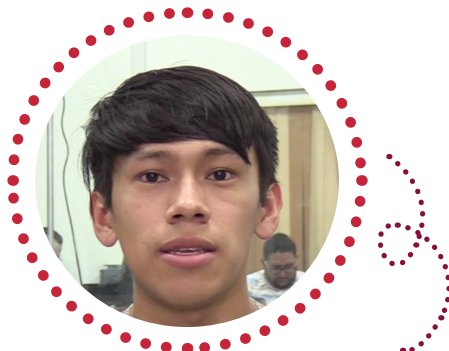
Generating training opportunities that contribute to the growth of social and economic welfare of families.



Promoting decent work in the most socially vulnerable sectors and population of the country.



Protect labor rights and promote a safe and secure work environment.



"I worked for three years in an assembly factory and was used to earning the minimum wage, with which I had trouble surviving. I met FUSALMO and enrolled in the English for Call Center Course, with the idea that at the end of the course I could work. Now I have a better job because they trained me and helped me find a job".

Elías Rodríguez

Youth Creating Future / English for Call Center



"I trained in the Personal Care Course for men. The idea I had when I entered was to keep myself busy, but then I realized that I was able to do more with that. I thank FUSALMO because they are supporting me to find a decent job where pay me according to my trained, and I hope to help my family with the income I will get."

Ever Sánchez / Youth Creating Future / Personal Care Course



Promote peaceful and inclusive societies for sustainable development, facilitate access to justice for all and create effective, responsible and inclusive institutions at all levels (Goal 16)

Educating for peace is one of the transversal axes of FUSALMO. We are certain that harmony builds more solidarity, balanced and fair societies. For years, FUSALMO's staff has been accredited in the correct application of the Integral Protection of Children and Adolescents Law (LEPINA, acronym in spanish) and Migrant Children.

FUSALMO evidences this in the population with which it works, for that reason it develops within its programs [the Peace Education Curriculum](#), whose results we describe:

- 4,006 students from 27 educational centers have received training in the Peace Education Curriculum that promotes peaceful coexistence inside public educational centers within the framework of the [Don Bosco Integral Program](#). (16.1).
- 153 people in the [socio labor](#) area trained to transform problems into a harmonious coexistence and raise awareness to improve living conditions (16.1).

Through the [Youth Network](#), the young leaders developed different projects such as [Interactive English](#), [X Project](#), [Create](#), [Creating Protagonists](#) and [School of Leaders](#), for the benefit of children from the age of seven to young people of 25 years on thematic of English, Mathematics, drawing and painting as well as training about the environment, leadership and Human Rights.

[Sports Schools](#) in our branches, where we offer different disciplines: aerobics, basketball, soccer, gymnastics, skating, taekwondo and tennis, with an attention from four years onwards.

[School of Arts](#) with a culture of peace approach. Where we promote leadership in young people and strengthen their artistic skills so that they are protagonists within their own communities and educational centers, so that each of our specialties: dance, music, drawing and painting, provide an

alternative to gain self trust, values and discover their own abilities to an peacefully coexistence.

The Oratory responded to spiritual and human needs, developing a space to grow in the way of the Lord through the formation in catechesis that is given on Saturdays to children and young people who are preparing to receive the sacraments of Baptism, Communion and Confirmation. We provide a pacific coexistence environment, where youth leadership is promoted through soccer, skating, rhythmic gymnastics and chess, in which many of them become instructors of the little ones.

The Summer Adventure Program, under the motto: Have fun experimenting. Is a space in the holiday period where children are offered in sports, cooking, technology, art, painting, dancing and many more areas, developed in our four facilities.



"I like to come to FUSALMO on Saturdays because I get distracted, here I have my friends and I share with them knowing that nothing bad can happen, the teachers treat me well, they make me feel like at home".

Alexis Vega
Oratory



Our punctual contribution:



FUSALMO has joined through its programs to national strategies for the prevention of violence and peaceful coexistence, aligning efforts in a single way for citizen reconciliation.



Through our programs and projects, we prevent violence in children, adolescents and youth, which also benefit their schools, family and community.

Beyond our headquarters

Within the **Strengthening Learning Consultancy**, 97 educational centers received workshops to prevent gender-based violence, promoting respect and equity in opportunities. (16.2).

Step Dance, for a new Violence-Free El Salvador, funded by the United States Embassy in El Salvador. We contribute to the promotion of learning for life, strengthening leisure time activities in schools and student leadership for violence prevention.



4 SOLIDARITY
Award

Recognition of a life dedicated to children and youth

"If they ask us to 'give more' we never say NO, just like Don Bosco: Now we must work, we will rest in paradise! Young people await us, there is no time to waste!"

Those were the closing words of the speech offered by Father Alfonso Evertsz, president of FUSALMO, after receiving the Ad Vitam Award for being recognized for his more than 50 years service to benefit of children and youth, mainly in the Salesian Youth Centers FUSALMO. The Award was given during the Night of Solidarity, held by the Salvadoran Foundation for Economic and Social Development (FUSADES, acronym in Spanish).

Father Evertsz is a Salvadoran from the heart who, together with the Salesian Congregation and committed citizens, has made FUSALMO a training platform for thousands of young people at social risk.

"I have to tell you, Father, that FUSALMO and its team are a Salvadoran pride", said FUSADES's president, Mr. Miguel Angel Simán, after asked the audience for applause for all the members who are part of the foundation in San Miguel, Santa Ana and Soyapango.

For his part, Father Evertsz commented: "Believe me, I have received more from children and young people than I have given them. They are certainly waiting for us to continue working".

FUSALMO continues to work hard for Salvadoran children and youth. To date, more than 270,542 young people have benefited in different areas of work nationwide.



Fr. Alfonso Evertsz
Ad vitam Award 2019

5 FUSALMO abroad





Through the management and fundraising strategy at international level, FUSALMO promotes recognition abroad.

That is why, thanks to the efforts of the Salvadoran Community in the United States and Salesian Mission Canada, scholarship funds have been raised, and the traditional computing centers transformed to STEAM + LAB, with a new vision and educational innovation.

Within this framework, two important activities were carried out: "The Afternoon" (April 27, 2019) in Downey, California. An annual event whose purpose is to support the education of girls, boys, adolescents and young people. This event was overseeing by the Divine Committee Salvador del Mundo, represented by Ana Ruth García and Gloria Hernández.

On Friday, October 4th, 2019, at the Louvre Banquet Hall in Los Angeles, California, the fifth Dinner of Joy was celebrated, commemorating the fifteenth anniversary of the creation of the Don Bosco Youth Integral Program (PIJDB). This activity was carried out with the support of FUSALMO USA.

It was attended by Mrs. General Consul of El Salvador in Los Angeles, Alicia Villamariona, and authorities from FUSALMO El Salvador. The event was led by Carla Vila, a famous Salvadoran actress in the United States, and Balvino.

Avilés, a presenter of Telemundo. Erika Constante, an ex member of a recognized musical group of El Salvador, was in the musical intervention during the event, also Alex Gaona and Alexander Quintanilla participated.



6 Joint efforts





Our allies think

"Salvadoran children and youth undoubtedly need space where their chore find echoes in adult life, the Don Bosco Program has been contributing for many years to children and youth find those spaces precisely inside of FUSALMO".

Édgar Ábrego

Technical Assistant Manager

National Directorate of Educational Management - Ministry of Education



"We believe in the system that FUSALMO uses to educate. Only because they are located in high-risk places, is where young people find an oasis. If there was a FUSALMO in all the departments of El Salvador, I think it would be completely attacking the violence".

Celina Sol de Kriete

Executive Director - Gloria de Kriete Foundation



"FUSALMO has partnered with three other institutions: International Plan, EDUCO and the American School within the framework of the Strengthening Learning Consultancy and has been working for more than a year and a half in 349 schools nationwide. All the work they are doing is very professional with a large capacity to detect possible problems to try to prevent violence".

Soledad Cardenal

Educational Quality Management - FOMILENIO II



"At the beginning of 2018 I met FUSALMO's work and when I saw several testimonials, I knew that I wanted to be part of the Foundation in some way.

I love everything they have done and continues to do for Salvadoran children and youth.

In 2019, after 15 years of not going to El Salvador, I returned because I wanted to know the facilities and see firsthand all the support they give to young people, and my husband accompanied me on the visit to FUSALMO. Today my family and I support FUSALMO because we believe in its mission, we believe in the honesty of those who run the Foundation and I can feel the love to promote family unity and a happy childhood".

Jeni Hércules - CEO H&P Logistic.Inc - FUSALMO USA Volunteer



Our alliances

Salesian Province



INSPECTORIA
DIVINO SALVADOR
CAM



SALESIAN
MISSIONS



SALESIANS
DON BOSCO

Educational Networks



www.cme-espana.org



Campaña
Latinoamericana
por el Derecho a
la Educación



RED SALVADOREÑA
POR EL DERECHO
A LA EDUCACIÓN

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GOBIERNO DE
EL SALVADOR

MINISTERIO
DE EDUCACIÓN



FEDERACIÓN SALVADOREÑA DE TENIS



Federación Salvadoreña
de Gimnasia



Federación Salvadoreña de Patinaje



FESABAL



Fundación Salvadoreña para
el Desarrollo Económico y Social



Consulado General de El
Salvador en Los Angeles
California



Consulado General de El
Salvador en Montreal QC,
Canada



WORLD ROBOT OLYMPIAD



ISA



TEMBAG
Family Sport Center



CREATIVE



Glasswing
INTERNATIONAL



ISUPERATE!
INNOVACIÓN TECNOLÓGICA EDUCATIVA



Fundación



Fundemas
Sumando sostenemos el futuro



ESCUELA
AMERICANA
EXTENSION



educo
Member of ChildFund Alliance



PLAN
INTERNATIONAL



TOTO



Crêpe
Lovers
AMOR EN TODOS LOS SABORES

Projects and Consulting



USAID
DEL PUEBLO DE LOS ESTADOS
UNIDOS DE AMERICA



Support



National Donors





International Donnors





Media that support us



A photograph of three young women sitting outdoors in front of a green bush with red flowers. The woman on the left is wearing a purple and white shirt with a logo that includes 'Municipal', 'YAPANGO', and 'AREVALO ALDE'. The woman in the middle is wearing a black shirt with white trim and 'TOMMY HILF' printed on it. The woman on the right is wearing a light grey shirt. In the top left corner, there is a dark blue triangular graphic containing the text '7 Audit report'.

7 Audit report



ZELAYA RIVAS ASOCIADOS, S.A. DE C.V.

Audidores y Consultores



INFORME DE LOS AUDITORES INDEPENDIENTES

12 de marzo de 2019

A la Asamblea General y
Junta Directiva de
FUNDACION SALVADOR DEL MUNDO

Opinión

Hemos auditado los estados financieros de la Entidad FUNDACION SALVADOR DEL MUNDO, que comprenden el balance general al 31 de diciembre de 2018, el estado de ingresos y egresos, estado de cambios en el patrimonio neto y estado de flujos de efectivo por el año terminado en esa fecha, así como las notas explicativas de los estados financieros que incluyen un resumen de las políticas contables significativas.

En nuestra opinión, los estados financieros adjuntos presentan razonablemente, en todos sus aspectos materiales, la situación financiera de la entidad al 31 de diciembre de 2018, así como sus resultados y flujos de efectivo correspondiente por el año terminado en esa fecha, de conformidad con la "Norma de Información Financiera N° 21: Norma de Contabilidad para el registro de las operaciones financieras Institucionales sin fines de Lucro", cuyo uso es exigida por el ente regulador de este tipo de instituciones, (Ministerio de Gobernación).

Fundamento de la opinión

Hemos realizado la auditoría de acuerdo con las Normas Internacionales de Auditoría (NIA). Nuestras responsabilidades conforme a esas normas se describen más detalladamente en la sección responsabilidades del auditor para la auditoría de los estados financieros de nuestro informe. Somos independientes de la compañía de acuerdo al Código de Ética para Profesionales de la Contabilidad, junto a los requisitos éticos que son relevantes para nuestra auditoría de los estados financieros en El Salvador, y hemos cumplido con nuestras otras responsabilidades éticas de acuerdo con estos requisitos y el Código de Ética de profesionales de la contabilidad. Consideramos que la evidencia de auditoría que hemos obtenido es suficiente y apropiada para proporcionar una base para nuestra opinión.

Responsabilidad de la administración por los estados financieros

La administración es responsable de la preparación y presentación razonable de los estados financieros adjuntos de acuerdo con la "Norma de Información Financiera N° 21: Norma de Contabilidad para el registro de las operaciones financieras Institucionales sin fines de Lucro", cuyo uso es exigida por el ente regulador de este tipo de instituciones, (Ministerio de Gobernación), y del control interno que la administración considere necesario para permitir la preparación de estados financieros libres de incorrección material, debido a fraude o error.

En la preparación de los estados financieros, la administración es responsable de la evaluación de la capacidad de la compañía para continuar como empresa en marcha, revelando, según corresponda, los asuntos relacionados con el negocio en marcha y utilizando el principio contable de empresa en marcha, excepto si la administración tiene la intención de liquidar la compañía o de terminar sus operaciones, o bien no exista otra alternativa realista.

Los encargados de la Administración de la compañía, son responsables de la supervisión del proceso de información financiera de la compañía.

Responsabilidades de los auditores por la auditoría de los estados financieros

Nuestros objetivos es obtener seguridad razonable de que los estados financieros considerados en su conjunto están libres de incorrección material, debido a fraude o error, y emitir un informe de auditoría que incluye nuestra opinión. La seguridad razonable es un alto nivel de seguridad, pero no es una garantía de que una auditoría realizada de acuerdo a las NIA siempre detectará una incorrección material cuando existe. Las incorrecciones pueden deberse a fraude o error y son considerados materiales cuando, individualmente o en su conjunto, pudiera esperarse razonablemente que influyan las decisiones económicas que toman los usuarios basándose en los estados financieros.



Como parte de una auditoría de conformidad con las NIA, nosotros ejercemos el juicio profesional y mantenemos escepticismo profesional durante la auditoría.

Asimismo, nosotros como auditores, también:

Identificamos y valoramos los riesgos de incorrección material en los estados financieros, debido a fraude o error, diseñamos y aplicamos procedimientos de auditoría para responder a dichos riesgos y obtenemos evidencia de auditoría suficiente y adecuada para proporcionar una base para nuestra opinión.

El riesgo de no detectar una incorrección material debido a fraude es más alto que en el caso de una incorrección material debido a error, ya que el fraude puede implicar colusión, falsificación, omisiones intencionales, manifestaciones intencionadamente erróneas o la elusión del control interno.

Obtenemos un entendimiento del control interno relevante para la auditoría, con el propósito de diseñar procedimientos de auditoría que sean adecuados en función de las circunstancias, pero no con el propósito de expresar una opinión sobre la efectividad del control interno de la compañía.

Evaluamos que las políticas contables utilizadas sean adecuadas y la razonabilidad de las estimaciones contables y las revelaciones efectuadas por la administración.

Concluimos sobre el uso adecuado por parte de la administración del principio contable de la empresa en marcha y, basándonos en la evidencia de auditoría obtenida, concluimos sobre si existe una incertidumbre material relacionada con hechos o condiciones que pueden generar dudas significativas sobre la capacidad de la compañía para continuar como empresa en marcha. Si concluimos que existe una incertidumbre material, se requiere que llamemos la atención en nuestro informe de auditoría sobre las revelaciones correspondientes en los estados financieros o, si dichas revelaciones no son adecuadas, que expresemos una opinión modificada. Nuestras conclusiones están basadas en la evidencia de auditoría obtenida hasta la fecha de nuestro informe de auditoría. No obstante, hechos o condiciones futuras pueden causar que la compañía deje de ser una empresa en marcha.

Evaluamos la presentación global, la estructura y el contenido de los estados financieros, incluyendo las revelaciones, y si dichos estados financieros representan las transacciones y hechos subyacentes de un modo que logren la presentación razonable.

Comunicamos a los encargados de la administración de la compañía en relación, entre otros asuntos, el alcance y oportunidad de nuestra auditoría y los hallazgos significativos incluyendo cualquier deficiencia significativa del control interno que hayamos identificado durante nuestra auditoría.

Otros asuntos

Llamamos la atención a la nota 18 adjunta a los estados financieros, que describe la base de contabilidad, la cual, para el registro de las operaciones financieras institucionales, Fundación Salvador del Mundo, utiliza el método de efectivo modificado, el cual establece que los ingresos se reconocen cuando se reciben y los gastos cuando se conocen, en concordancia a la "Norma de Información Financiera N° 21: Norma de Contabilidad para el registro de las operaciones financieras Institucionales sin fines de Lucro", cuyo uso es exigida por el ente regulador de este tipo de instituciones, (Ministerio de Gobernación) que difiere con las Normas Internacionales de Información Financiera (NIIF PYMES).

Zelaya Rivas Asociados, S.A. de C.V.

Auditores Externos

Inscripción profesional N° 2503

Lic. José Mario Zelaya Rivas
Administrador Único
Inscripción profesional N° 252





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