



FUNDACIÓN PUNTA DE MITA

Annual Report 2013



FUNDACIÓN PUNTA DE MITA



This is Fundación Punta de Mita's (FPM) sixth operating year; the challenges continue and grow, as do the allies and experience which allow us to face them in a better way, to the benefit of the people and communities we serve. One of these challenges has been to position and recognize ourselves as community leaders. As we all know, the role of leader is not self-imposed, it is something granted by the community. There will be those who think we aren't and those who think we are, but what is true is that in order to become leaders we must first get out and be known by the community to then show we are capable of helping.

In "The role of a Community Foundation as a Community Leader" (published by the CS Mott Foundation), Dorothy Reynolds explains that "for years, many foundations described their role in difficult matters to be that of facilitators or neutral actors. But recently, this role is better described as a "community leader." This more assertive position reflects the current situation facing our sector.

A community leader can be defined as a person or organization that identifies a problem, has a general sense of the desi-

red result and guides a process that integrates a wide array of community interests. This results in a consensus about the method that will be used to achieve a particular result. Sometimes, to put this leadership into practice, a community leader acts as the summoner to bring together different elements from the community. In other occasions, the community foundation can drive the process to achieve a desired result.

Community Foundations (CF) were designed to work by involving all agents of change in the development of a community, amongst them social investors, local government, businesses, volunteers, researchers and the community.

The first CF was born in Cleveland, in 1914, but it wasn't until some 20 years ago that Community Foundations became a global phenomenon.



GENERAL PROGRAM

One of the functions of a Community Foundation is to foster Grassroots Development. Grassroots movements can be a collective, group or organization made up of people in the community with a goal and a project. They come together to work towards the solution of problems that affect their area. This is why a lot of our efforts have been aimed at working with these groups and organizations: to identify them, to help them grow, professionalize their team and work together.

Our general program dedicates itself to identifying the needs mentioned in the paragraphs above and to financing projects that, with time, might be included in one of our programs. Above all it provides the necessary tools to organizations and the community at large to develop fully; because poverty is not expressed only through a lack of income, assets and services but it is also a problem associated with a lack of capacities (information, knowledge and skills) in the people that lack resources, lack a voice and social bonds to be able to seek and take advantage of opportunities, be they to influence public decisions or to shape their own destiny.

The content of this report becomes evidence that the FPM has approached various groups for collaboration and in doing so strengthens the social sector of our region. A good example of this is the joint participation of FPM and the Banderas Bay Initiative through the radio program “El Foco” which airs every Monday from 4:00 to 5:00 pm on 91.9 FM. Every week the program hosts a group or organization dedicated to community service benefiting the Banderas Bay region and features an English summary at the end.

Grassroots development seeks to build capacities of collective action in the least well-off and to create an institutional environment which fosters the participation of organizations in public forums in such a way that they can assume and overcome adverse conditions.

Grassroots development is a focus which produces sustainable and transformative results and has as a keystone the philosophy that teamwork always has better results.

It is not possible to think of sustainable social change if the bases of the community (those with scarce resources and other excluded groups) don’t actively participate with their organizations in this transformation. This is why FPM has stressed grassroots development.

Four key elements of Grassroots Development:

1. Community-based organizations
2. Continual strengthening of organizational capacities
3. Active participation of bases in design and control of projects
4. Explicit collective capacity strengthening processes throughout the projects

From Assistencialism to Grassroots Development	
ASISTENCIALISMO	GRASSROOTS DEVELOPMENT
Satisfies needs	Builds capacities
Provides for scarcities	Empowers starting from what exists
Promotes passivity	Strengthens organizations
Demands help	Proposes collective projects
Promotes paternalism	Fosters co-responsibility
Creates dependence	Promotes sustainability
Limits the scale of action	Allows expansion
Maintains the status quo	Generates citizenship and social capital
Limits participation	Promotes democracy

In this manner we seek to move from assistencialism (treating the person as a passive recipient of aid rather than an active transformer of his or her environment) to grassroots development.

Without the general program none of the others programs would be possible. The direct beneficiaries of this program are the sum of all those presented in the report, and indirect beneficiaries amount to at least the number indicated in each section.

The total investment in the general program was above



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PUNTA DE MITA

PROGRAMS

EDUCATION

SCHOLARSHIP PROGRAM

3 direct beneficiaries

The scholarship program began in 2008 with a call for candidates which was published in the two kindergartens in Punta de Mita. Luis Obeth Molina, from Emiliano Zapata and Alex Giobani, from Corral del Risco were chosen through a selection process that included an assessment of their socioeconomic situation. The following year Juan Manuel Valencia joined the program.

The Foundation currently grants three scholarships (2 full and one 50%) for these children to attend Costa Verde Inter-

national School (CVIS) in Sayulita. CVIS is a private, bilingual school which focuses its teaching on math, science, art, culture and environmental sustainability in addition to traditional classroom learning. The total investment this year was \$146,000.00 of which \$66,150.00 corresponds to tuition for the second semester of the 2012-2013 school-year and \$79,850.00 to for the first semester of 2013-2014.

The following are excerpts from the reports we received from CVIS at the end of the 2012-2013 school year.

Alex Giobanni Guzmán Cano has successfully completed the 4th grade. He continues to be an outstanding student. His

If you can't watch the video, please click here: <http://goo.gl/T4hHjc>



One small change

teachers describe Alex as a creative young man that is attentive in class, respectful and a good role model for his peers. When asked about his experience at CVIS this year Alex said: “I am very happy to come to school every day and see my friends and teachers.”

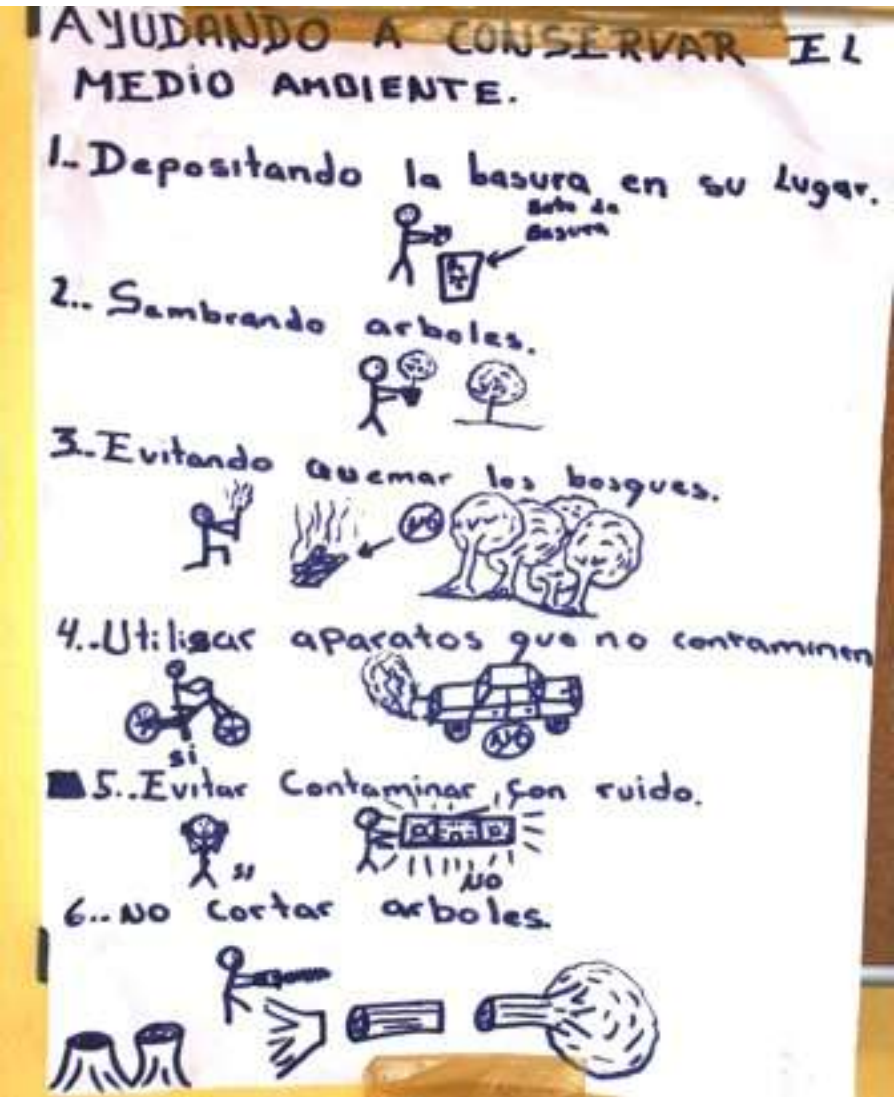
Luis Obeth Molina Muñiz has successfully completed 5th grade. Luis is a brilliant student making notable strides in his studies, particularly in English. In the past Luis faced some challenges in relating to other students but he was worked diligently with his teachers and classmates and now is very well adapted here.

Juan Manuel Valencia Galeana has successfully completed the 3rd grade. He finished the year with fantastic grades and a greater level of English fluidity. When asked about his year Juan expressed his appreciation to his teachers for helping him improve his math and writing skills in both English and Spanish. Juan always does his homework and has not missed a single day of school.

KÍNDER CORRAL DEL RISCO
40 direct beneficiaries.

One of the fundamental themes for the Foundation is education and one of the schools that has received most support is the Estado de Nayarit Kindergarten, located in the Corral del Risco community. This year, as in past years, the Foundation contributed in order to provide the support of an additional teacher to the Kindergarten’s principal. This represented an investment of over \$40,000.00

Additionally, the electric wiring had been a long-standing problem left unattended. The Foundation invested approximately \$35,000 to ensure the Kindergarten has adequate electrical wiring and the necessary certification to obtain a contract with the Federal Commission of Electricity.



HEALTH

SPORTS CENTER

400 direct beneficiaries

In 2011 funds were raised for the rehabilitation of the Sports Center and since then the Foundation has managed maintenance, staff and new activities. With the support of the Bahía de Bandera Municipal government 2013 was an excellent year for the Sports Center as activities and infrastructure were expanded and improved.

Here we provide a breakdown by activity:

Aerobics -15 direct beneficiaries

This activity was born as part of the nutrition program the Angels group successfully carried three years ago, before the renovation of the Sports Center was finished. In early 2012 it was decided aerobics classes would be integrated as part of the Punta de Mita Sports Center activities. And the women don't get tired of participating!

Training: Tuesday and Thursday 5:00 -6:00pm

Track and Field – 65 direct beneficiaries

Monday through Friday 3 competitive athletes receive training and participate in competitions at various levels receive training. 32 children from the Corral del Risco Kindergarten receive Physical Education classes twice a week. Additionally an average of 15 people used track and field to get back into shape and 15 children from PEACE's alternative school program received training.

Women's Soccer – 40 direct beneficiaries

This sport began formally at the Sports Centre in May 2013 and since then it has become a solid team which has partici-

Sports Center Activities



pating in several tournaments at the municipal level. Obtaining first place in more than one! Due to her exemplary performance in this team, Diana Rodriguez is now a member of the official Banderas Bay Municipal team and competed in the National Olympics 2013 at the state level in Tepic, Nayarit.

In September the Foundation sponsored uniforms for the team. That day, motivated and with new uniforms the Punta de Mita women's soccer team beat the municipal team 2-1!

Training: Monday, Wednesday and Thursday 5:00 -7:00pm and Saturdays in the Banderas Bay municipal league.

Boy's Soccer – 75 direct beneficiaries

This branch has seen considerable increase in participation. It began in 2012 with 18 players and now serves approximately 75. This is a clear reflection of the high level of interest in

organized activities by the community. The Foundation paid registration for some tournaments and transportation for away games.

In 2013 we had the support of 3 volunteer coaches, captained by Luis Ávila. They trained the boys in three different categories: 6 and under, 12 and under and 16 and under. The relationship between coaches and participants has been a true success! This team was runner-up in the municipal tournament.

Training: Monday, Wednesday and Friday 5:00-7:00 pm.

Football Tournament – 150+ direct beneficiaries

The sports board for Corral del Risco organized a couple of tournaments which saw teams from Corral del Risco, Emiliano Zapata, Higuera Blanca, Sayulita and El Valle supplemented by some players from Las Juntas, San Pancho, Bucerías, Lo de Marcos, El Guamuchil and La Cruz de Huanacastle. All of the games were played at the Punta de Mita Sports Center.

The funds gathered from the tournaments were used not only to purchase attractive prizes but also contributed to maintenance activities at the Sports Center.

Sailing – 14 direct beneficiaries

During 5 months the Foundation supported the Sailing Academy of La Cruz making it possible for 14 children and teens to obtain scholarships for the program. Several members of the Nayarit sailing team come from this school. which has obtained several medals and placed highly in the National Olympics as well as in other national and international events. Today, sailing is one of Nayarit's most high-achieving sports.

The scholarships given through the Foundation are aimed at teaching sailing to low-income children and teens. We believe that living next to the ocean they deserve the opportunity to learn how to sail. The goals are: that all children and teens have the opportunity to learn how to sail without any cost to them; to teach navigation and race skills in a safe and fun environment; through this sport to transmit life values such as discipline, commitment, order, sportsmanship, consideration for others, team-work and self-esteem as well as love and respect for the ocean and the environment.

Women's Volleyball – 19 direct beneficiaries

Formal practice began in November with the goal of promoting the culture of this interesting sport: discipline, concentration and team work. The skill level of participants was assessed at the beginning and general training began at the begin-

ners level. Approximately 19 women of various ages participate regularly.

Training: Tuesday, Thursday and Saturday 6:00-8:00pm

Zumba – 40 direct beneficiaries

All participants are women between 18 and 70 years old. Some of the women have testified about the benefits they have experienced in practicing this fun-loving sport. These benefits include: improved physical performance, weight loss and lower dress-size loss, improved mood and enthusiasm, less stress and safe interaction with their peers.

Classes: Monday-Friday from 9:00-10:00am

OVERALL

\$650,000 have been invested in this program overall: over \$200,000 were assigned for coach and trainer compensation, around \$100,000 in sports gear and funding for young players, especially those that have become outstanding in the disciplines they practice, and around \$350,000 in maintenance of the Punta de Mita Sports Center.

ENVIRONMENT

HIGHWAY AND BEACH CLEAN UP 40 direct beneficiaries +5,000 indirect beneficiaries

For a couple of years FPM hired a private service to clean trash from the highway stretching from La Cruz de Huanacastle to Punta de Mita. Unfortunately the program was not sustainable and was suspended for some time. Towards the end of 2012 the Corral del Risco judge, Antonio Cruz, began a campaign to clean up the streets in his town and to create consciousness about the responsibilities of every neighbor regarding trash. From these efforts the Foundation and members of the community saw the rebirth of this program. The community is invited to clean the highway and beach to keep waste from ending up in our rivers and oceans. The Foundation provides the necessary materials to carry out these campaigns in a safe manner, and at the end, participants are thanked for their efforts with a grocery bag with basic necessities. On average, with the help of 40 volunteers, this activity removes 100 bags of garbage from the highways and beaches of the region each time they go out!

Environment

Highway and Beach Clean-Up



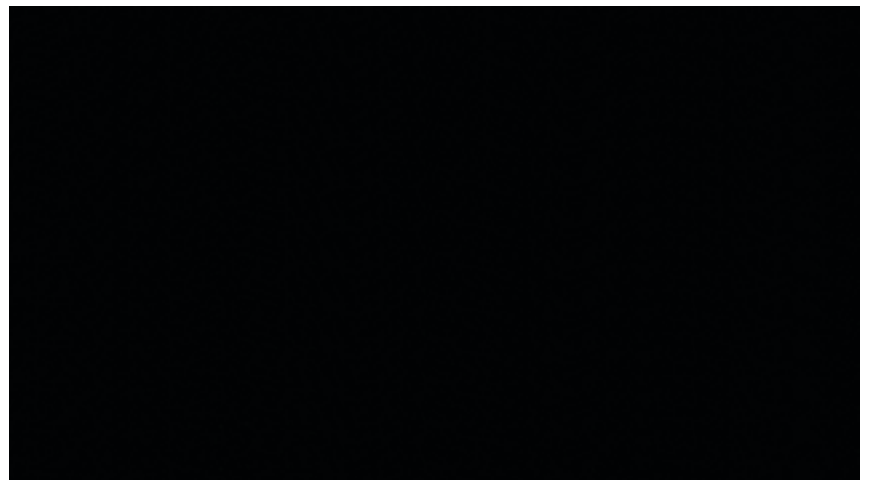
Additionally, in conjunction with the Municipal Government, the Foundation has invested in producing and placing

highway signs between La Cruz de Huanacastle and Higuera Blanca reminding drivers that anyone throwing out garbage on the roads will be fined by the authorities.

The investment in this program for the year was close to \$60,000 pesos.

DISCOVERING OURSELVES IN THE ECO NET +800 direct beneficiaries.

If you can't watch the video click here: <http://goo.gl/>



Realizing that the only sustainable and permanent solution to the problems faced by our environment is a change of mentality, in 2013 Fundación Punta de Mita got together with Entreamigos, Alianza Jaguar and Banderas Bay Initiative to launch an environmental education program. Students from Universidad Iberoamericana (Mexico City) and from ITESO (Guadalajara) spent the summer in San Pancho brainstorming and developing ideas. This summer culminated in the development of the "BioFun Bucket," and so, the Discovering Ourselves in the Eco-Net program was born. The development of the program and the production of the BioFun Buckets was financed by Fundación Punta de Mita in 2013 (\$70,000 pesos), even though the implementation of the program did not start until 2014.

The EcoNet is a concept that proposes a new way of relating with the environment: we are all interconnected- animals, minerals, plants, microorganisms, ecological and climactic processes, boys, girls, men and women. We are all part of the EcoNet, which means that affecting one of its elements affects the entire EcoNet, and by taking care of the Eco-Net you take care of each of the parts which make it up.

The Discovering Ourselves in the EcoNet program is composed of a 20-hour game-based lessons which are currently being implemented in 15 schools of 10 communities around the bay. The facilitators for these workshops are 30 local university students looking to complete the social service requirement for their schools. Each facilitator receives a BioFun Bucket and a poster as didactic materials. All the lessons in the program are designed specifically for this region of the world and are based on the local flora, fauna, and habitats, making it even easier for children to connect with the concepts they are learning.

The program has been a huge success! So much so, that in 2014 the whole program will be translated and exported to Hawaii (which, because it is in the same latitude as us) shares many of the habitats and ecological processes). There it will be implemented in the Punahou school, the most important in that state.

VIVA NATURA FIELD GUIDE

10,000 direct beneficiaries.

Fundación Punta de Mita is convinced that one of the main assets in our region is our natural riches, and that a community will not protect that which it does not love, and cannot love that which it does not know. Based on this, Fundación Punta de Mita decided collaborate with the National Commission for the Use and Study of Biodiversity in Mexico (CONABIO) and the Banderas Bay Initiative in order to finance the publication of the 2nd edition of the Viva Natura Field Guide written by photographer and zoologist, Peter Myska. Fundación Punta de Mita invested \$24,000.00 US dollars through its fund in the International Community Foundation (ICF), as well as \$35,000 pesos directly on this publication, with a printing run of 10,000 books. The book contains information on 230 regional species of amphibians, reptiles, birds and mammals, including 440 full color photographs. The guide is designed to be simple and intuitive for a full range of users, from the amateur naturalists and the general

public, to the professional biologists. In addition to making local fauna knowledge more accessible, the proceeds of this book will go towards the creation of the Banderas Bay Conservation Fund so that Fundación Punta Mita can continue to support many endeavors of this kind.



COMMUNITY DEVELOPMENT

Some of the distinctive aspects of a community foundation are that they contribute to the development of the communities in which they function, they support and empower existing social organizations and foster the creation of more of them, and in general, they help the community improve their quality of life.

SUMMER CAMP

80 direct beneficiaries.

Once again, Fundación Punta de Mita has united with Peace Punta Mita to organize a summer camp for the children of Corral del Risco, Emiliano Zapata and Higuera Blanca. The activities took place at the Casas Campesina and the Punta de Mita Sports Center. Over the three weeks, the kids were treated to English and computer classes, yoga, and many other recreational and educational activities.

The staff from Peace Punta Mita and their enthusiastic group of volunteers were responsible for the organization and implementation of the camp. Fundación Punta de Mita participated in the event by financing the campo (+\$70,000 pesos), doing the administrative work, and providing the trainers from the Sports Center as instructors for the children.

Community Development

Community day



PUNTA DE MITA COMMUNITY DAY

300 direct beneficiaries / +2,500 indirect beneficiaries.

This event started as a minor activity, with the need to eliminate the weeds on the Sports Center soccer field. As planning took off, and awareness of event was raised, we received a generous donation of toys was received and pretty soon we were organizing a grand-scale event.

The idea behind this event is that the community must give and take in order to grow. The community gave their time and hard work to manually remove the weeds overgrowing the field, and in return the Foundation provided them with games, fun activities, toys and food. The total investment in this event was just over \$20,000 pesos.

Hundreds of people, among them local authorities (local judges from four different communities), non-profit organizations, residents and workers of the region, congregated to enjoy this “Community Day”.

HEWLETT PACKARD DONATION

29 direct beneficiaries / +300 indirect beneficiaries.

The USA Hewlett Packard sales team held a training conference at the Four Seasons Punta Mita in September, to which they added a social touch. HP approached Fundacion Punta de Mita to make a donation of school supplies to the five area schools as well as to the top students at each. All of whom were invited to a small gathering where they received recognition and rewards for their hard work. The investment totaled \$40,000 pesos.

MINOR GRANTS

Although much of the work done by Fundacion Punta de Mita is geared at strengthening other organizations and community groups to the point where they become completely self-sustainable, part of our work also includes the distribution of minor grants. These grants range from buying light-bulbs for public street lighting in Emiliano Zapata or giving a small donation for the graduation ceremonies of three local schools, to covering printing costs for a social organization. The total investment is over \$50,000 pesos benefitting the following groups:

- Bienestares, AC
- Celebrate the Beat
- Comité Vecinal de Emiliano Zapata
- DIF Bahía de Banderas
- Ecobac
- Entreamigos
- kínder Estado de Nayarit (Corral del Risco)
- kínder Federico Frobel (Emiliano Zapata)
- Primaria Miguel Hidalgo (Corral del Risco)



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COMMUNITY DEVELOPMENT FUNDS

COMMUNITY DEVELOPMENT FUNDS

One of the essential activities of a community foundation is to provide other non-profits with the support they need to succeed. In pursuit of this goal, in 2013 Fundación Punta de Mita started the Community Development Funds program. The associates, with whom these funds are created can be legally constituted organizations, social investors, or simply groups of individuals working to benefit their community which we call Base Organizations. Through the Community Development Funds program, Fundación Punta de Mita is able to provide support in several areas, including: administration, economic resources, planning, logistics, approaching donors, communication, etc. The following are the funds created this year in chronological order.

CELEBRATE THE BEAT

650 direct beneficiaries +2,000 indirect beneficiaries.

Celebrate the Beat is an organization made up of professional dance educators based in Denver, Colorado. They work with elementary school children, ages 5 to 12, to develop their psychomotor skills, improve their self-confidence, teach them perseverance and other life skills such as team work, all while having fun and learning about music.



With an investment of over \$250,000 pesos, Celebrate the Beat has an important presence in the following communities:

San Ignacio: 80 children

San Pancho: 150 children

Sayulita: 185 children

Punta de Mita (Emiliano Zapata, both morning and evening shift): 150 children

Villa Morelos: 85 children

ANGELS

382 direct beneficiaries / +1,000 indirect beneficiaries.

The Angels are a group of women, social investors, who have teamed up with Fundación Punta de Mita for the last four years to develop different social programs in the region. In 2013 they invested in English lessons and learning materials for the public schools of Corral del Risco and Emiliano Zapata.



Over \$120,000 pesos were invested by the Angels from January to November of this year, including a \$65,000 peso donation to Peace Punta de Mita for them to be able to continue their program.

Total students benefited: 382

a) Corral del Risco: 119

b) Emiliano Zapata (morning shift): 142

c) Emiliano Zapata (afternoon shift): 121

Total number of books given to 3 schools: 385

a) Corral del Risco: 119

b) Emiliano Zapata (morning shift): 142

c) Emiliano Zapata (afternoon shift): 121

d) Teachers were given an extra copy of each book for each grade (3 more books).

BAHÍA-VALLARTA FIRE EMS

Firefighters Crossing Borders is an international nonprofit organization, made up of active and retired firemen from Mexico, the USA and Canada, who are committed to supporting Mexican firefighters.



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The Bahía-Vallarta Fire EMS Fund is a community development project focused on improving emergency services in the Bandera Bay (firefighting, search and rescue, and emergency medical services). Both public and private sectors have collaborated to identify and meet the emergency services needs of the region.

Fundación Punta de Mita has joined forces with them, establishing the Bahía-Vallarta Fire EMS Fund in March of 2013, creating a vehicle through which others are able to support such an important community development initiative. This year, the Fund has received \$25,000 pesos to be used during 2014.

ECOBAC

Whale and Ecology Conservation (ECOBAC for its acronym in Spanish) is an organization contributing to the re-

search, protection, and conservation of Mexico's natural resources- with a particular focus on the Banderas Bay Humpback whales.

ECOBAC's activities include: promoting marine mammal research on the coasts of Jalisco and Nayarit, fostering the exchange of knowledge on marine mammals, establishing a



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center for information relating to the conservation of natural resources, and sponsoring the training of specialized ecotourism guides. No resources were channeled through their fund during this year.

ACCIÓN EN LA CRUZ (ACTION IN LA CRUZ)

+250 direct beneficiaries
+2,500 indirect beneficiaries.

Acción en la Cruz is the continuation of a project started four years ago when PEACE considered it necessary to provide financial assistance to the inhabitants of various communities in



the region. Families were given food baskets in exchange for community service. The program in La Cruz de Huanacastle started as a collaboration between PEACE and Amigos de la Cruz. At the beginning of 2013, the financial support from PEACE ceased and Amigos de la Cruz dissipated; however, a group of individuals interested in keeping the program going decided to get together and create a fund for Acción en la Cruz.

Acción in la Cruz organizes approximately 65 volunteers who help keep this community clean, and in return receive a basket with basic home goods. Work is usually done three times a week, although insufficient funds have caused suspensions in the program to have some pauses. Funds donated through this fund exceed \$20,000 pesos; the administrative costs of this program are absorbed by Fundación Punta de Mita.

BIENESTARES, AC
+250 direct beneficiaries.

Bienestares A.C.’s objective is to promote and develop personal and family growth within the community, and works on the base of considering the family unit as a natural and funda-



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mental element of society which greatly contributes in creating a healthy community. They detected the need to “reevaluate the role of the family within society”, and in this way be able to integrate an individual within him/herself and with his/her environment. According to the organization’s own words, “we are convinced that by developing human capital, we develop social capital”

The financial resources donated through the Bienestares Fund, over \$20,000 pesos, were used to partially fund the workshop “Pillars of the Home”, part of the “Healthy Family”

program “Healthy Family”. The workshop is being implemented in two communities within the Banderas Bay: Bucerias and Punta de Mita.

Bucerias
Federal Secundaria (middle school) Fray Junípero Serra.

Average attendance of 40 parents to the “Healthy Family” program, “Pillars of the Home”.

- Average attendance: 40 parents
- Marriage counseling: 2
- Individual counseling:
 - o 6 students
 - o 7 mothers

Punta de Mita (Corral del Risco and Emiliano Zapata) –
Kindergarden for the State of Nayarit.

- Average attendance: 25 people per workshop.
- Marriage counseling: 2
- Individual counseling: 3

ENTREAMIGOS
1000 beneficiados directos.

Entreamigos A.C. is the social organization which operates the Community Center in San Pancho. The Community Center includes a library, computer and internet access, classrooms, recycling workshops, spaces for physical activity and sports, and even a kid’s circus training room.

One of EntreAmigos most exciting projects is the community library which houses an incredible bilingual collection of over 5000 top-quality titles. This library received \$12,000 pesos through Fundación Punta de Mita.

The library offers after school support, such as a computer room with internet access, homework help, book clubs, computer and art classes, as well as environmental education tours for school groups.



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FINANCIAL STATEMENTS



Alberto Ramírez y Cía, S.C.
Contadores Públicos

Fundación Punta de Mita, A.C.

***Estados financieros por los años terminados
el 31 de diciembre de 2013 y 2012, e informe
de los auditores independientes***

Fundación Punta de Mita, A.C.
Estados financieros por los años
terminados el 31 de diciembre de 2013
y 2012, e Informe de los auditores
independientes.

Índice

- 1.- Informe de los auditores independientes.
- 2.- Estados de situación financiera, al 31 de diciembre de 2013 y 2012.
- 3.- Estados de actividades, por los ejercicios terminados el 31 de diciembre de 2013 y 2012.
- 4.- Estados de flujos de efectivo, por los ejercicios terminados el 31 de diciembre de 2013 y 2012.
- 5.- Notas a los estados financieros, por los ejercicios terminados el 31 de diciembre de 2013 y 2012.
- 6.- Anexos complementarios:
 - 6.1 Análisis comparativo por subcuentas de las cuentas de resultados deudoras.

Fundación Punta de Mita A.C.

1.- Informe de los auditores independientes sobre los estados financieros, ejercicio terminado al 31 de diciembre de 2013.

Al Consejo Directivo y a los Asociados de Fundación Punta de Mita, A.C.

Hemos auditado los estados financieros adjuntos de **Fundación Punta de Mita, A.C.**, que comprenden el estado de posición financiera al 31 de diciembre de 2013, los estados de actividades y de flujos de efectivo correspondientes al ejercicio terminado en esa fecha, así como un resumen de las políticas contables significativas y otra información explicativa. Los estados financieros del ejercicio anterior fueron dictaminados por otro contador público independiente, quien emitió su dictamen sin salvedades y se presentan únicamente para fines comparativos.

Responsabilidad de la Administración en relación con los estados financieros

La Administración es responsable de la preparación y presentación razonable de los estados financieros adjuntos de conformidad con las Normas de Información Financiera Mexicanas, y del control interno que la Administración considere necesario para permitir la preparación de estados financieros libres de desviación material, debido a fraude o error.

Responsabilidad del auditor

Nuestra responsabilidad es expresar una opinión sobre los estados financieros adjuntos basada en nuestras auditorías. Hemos llevado a cabo nuestras auditorías de conformidad con las Normas Internacionales de Auditoría. Dichas normas exigen que cumplamos los requerimientos de ética, así como que planifiquemos y ejecutemos la auditoría con el fin de obtener una seguridad razonable sobre si los estados financieros están libres de desviación material.

Una auditoría conlleva la aplicación de procedimientos para obtener evidencia de auditoría sobre los importes y la información revelada en los estados financieros. Los procedimientos seleccionados dependen del juicio del auditor, incluida la evaluación de los riesgos de desviación material en los estados financieros debido a fraude o error. Al efectuar dichas evaluaciones del riesgo, el auditor tiene en cuenta el control interno relevante para la preparación y presentación razonable por parte de la Asociación de los estados financieros, con el fin de diseñar los procedimientos de auditoría que sean adecuados en función de las circunstancias, y no con la finalidad de expresar una opinión sobre la eficacia del control interno de la Asociación. Una auditoría también incluye la evaluación de lo adecuado de las políticas contables aplicadas y de la razonabilidad de las estimaciones contables realizadas por la administración, así como la evaluación de la presentación de los estados financieros en su conjunto.

Consideramos que la evidencia de auditoría que hemos obtenido en nuestras auditorías proporciona una base suficiente y adecuada para nuestra opinión de auditoría.

Opinión

En nuestra opinión, los estados financieros presentan razonablemente, en todos los aspectos materiales, la situación financiera de Fundación Punta de Mita, A.C., al 31 de diciembre de 2013, así como los estados de actividades y los flujos de efectivo correspondientes al ejercicio terminado en esa fecha, de conformidad con las Normas de Información Financiera Mexicanas.

Alberto Ramírez y Cia., S.C.



Alberto Ramírez Pérez, C.P.C.
Cédula Profesional 1543959

Puerto Vallarta, Jalisco, a 11 de julio de 2014.

Fundación Punta de Mita, A.C.

2.- Estados de situación financiera,
al 31 de diciembre de 2013 y 2012.
(Hasta pesos)

	2013	2012
Activos		
Activo a corto plazo		
Efectivo y equivalentes de efectivo (nota 3a)	\$ 917,624	\$ 2,031,540
Cuentas por cobrar:		
Impuestos por recuperar (nota 4)	1,232	1,232
Total cuentas por cobrar	1,232	1,232
Pagos anticipados (nota 3d Y 5)	23,026	
Total de activo a corto plazo	941,882	2,032,772
Activo a largo plazo		
Propiedades, planta y equipo neto (nota 3e y 6)	701	2,803
Total de activo a largo plazo	701	2,803
Total del activo	\$ 942,583	\$ 2,035,575
Pasivo y capital contable		
Pasivo a corto plazo		
Cuentas por pagar a proveedores	\$ 1,648	\$ 55,635
Impuestos y contribuciones por pagar (nota 8)	21,393	26,531
Otras cuentas por pagar (nota 7)	9,786	2,292
Total de pasivo a corto plazo	32,827	84,459
Pasivo a largo plazo		
Total de pasivo a largo plazo		
Total del pasivo	32,827	84,459
Patrimonio contable		
Patrimonio no restringido	3,631,803	4,833,297
Patrimonio restringido temporalmente	(2,722,047)	(2,882,181)
Total patrimonio contable	909,756	1,951,116
Total de pasivo y patrimonio contable	\$ 942,583	\$ 2,035,575

Las notas a los estados financieros que se anexan son parte integrante de estos estados.

Puerto Vallarta, Jalisco, a 11 de Julio de 2014.



Ing. Ricardo Trueba Rebuelta
Representante legal

Fundación Punta de Mita, A.C.

3.- Estados de actividades, por los ejercicios terminados el 31 de diciembre de 2013 y 2012. (Hasta pesos)

	2013	2012
Ingresos:		
Donativos recibidos	1,681,522	2,085,114
Otros ingresos (nota 9)	7,295	
Total de ingresos	<u>1,688,817</u>	<u>2,085,114</u>
Gastos:		
Gastos generales	<u>2,722,047</u>	<u>2,882,181</u>
Total de gastos	<u>2,722,047</u>	<u>2,882,181</u>
Cambio neto en el patrimonio contable	- 1,033,230	- 797,067
Patrimonio contable al inicio del año	<u>1,942,986</u>	<u>2,748,183</u>
Patrimonio contable al final del año	<u>909,756</u>	<u>1,951,116</u>

Las notas a los estados financieros que se anexan son parte integrante del presente estado.

Puerto Vallarta, Jalisco, a 11 de Julio de 2014.


Ing. Ricardo Trueba Rebuelta
Representante legal

Fundación Punta de Mita, A.C.
4.- Estados de flujos de efectivo,
por los ejercicios que se indican.
(Hasta pesos)

	2013	2012
Flujos de efectivo de actividades de operación:		
Cambio en el patrimonio contable	(1,033,230)	(797,067)
Conciliación con el flujo de efectivo:		
Depreciaciones	2,102	2,102
Cambio en:		
Cuentas por cobrar y otras	(23,026)	2,407
Pagos anticipados		
Proveedores		
Impuestos y contribuciones por pagar		
Otras cuentas por pagar	(59,762)	60,646
Efectivo generado en actividades de operación	(1,113,916)	(731,912)
Flujo de efectivo de actividades de inversión:		
Adquisición de propiedades, mobiliario y equipo		
Intereses cobrados		
Efectivo aplicado en actividades de inversión	0	0
Cambio neto de efectivo	(1,113,916)	(731,912)
Efectivo al inicio del año	2,031,540	2,763,452
Efectivo al final del año	917,624	2,031,540

Las notas a los estados financieros que se anexan son parte integrante del presente estado.

Puerto Vallarta, Jalisco, a 11 de Julio de 2014.


 Ing. Ricardo Trueba Rebuelta

Fundación Punta Mita, A.C.

5.- Notas a los estados financieros,
por los ejercicios terminados el 31 de
diciembre de 2013 y 2012. (Hasta pesos)

1) DECLARACIÓN DE APEGO A LA NORMATIVIDAD CONTABLE.-

Los estados financieros que se acompañan han sido preparados cumpliendo lo establecido en las Normas de Información Financiera (NIF), Mexicanas, emitidas por el Consejo Mexicano de Normas de Información Financiera, A.C. (CINIF), excepto por lo que se indica en el apartado de políticas de contabilidad.

2) OPERACIÓN.-

La actividad preponderante de la Asociación ha sido la promoción integral del individuo, la educación, la beneficencia y la ayuda al desarrollo de la comunidad en la región de Bahía de Banderas, Nayarit.

3) POLÍTICAS DE CONTABILIDAD RELEVANTES.-

Las Normas de Información Financiera comprenden tanto a las normas emitidas por el CINIF, como a los Boletines emitidos por la Comisión de Principios de Contabilidad del Instituto Mexicano de Contadores Públicos, A.C. que le han sido transferidos al CINIF y que no han sido modificados, sustituidos o derogados por nuevas NIF. Sin embargo, cuando se haga referencia específica a algunos de los documentos que integran las NIF, éstos se llamarán por su nombre original, esto es, Norma de Información Financiera o Boletín, según sea el caso.

Las principales políticas contables adoptadas por la Asociación se describen a continuación:

a) Efectivo y equivalentes.-

El efectivo se constituye por depósitos bancarios, el cual es propiedad de la Asociación y se encuentra disponible para su operación. La valuación del mismo se hace al valor nominal, de conformidad con lo establecido en la NIF C-1 denominada "Efectivo y Equivalentes de Efectivo".

b) Reconocimiento de los efectos de la inflación.-

Los estados financieros de los que forman parte estas notas no incluyen los efectos de la inflación que se hubieran determinado hasta el 31 de diciembre de 2007, como lo requiere la NIF B-10 denominada "Efectos de la Inflación".

En virtud de lo anterior, las cifras contenidas en dichos estados financieros no son comparables con las de años anteriores, por estar expresados éstos en pesos de poder adquisitivo diferente.

c) Cuentas incobrables.-

No existe estimación para cuentas de cobro dudoso; la Asociación tiene la política de afectar sus resultados en el ejercicio en el que se determina la incobrabilidad de tales cuentas.

d) Pagos anticipados.-

La Asociación registra en pagos anticipados, los efectuados en efectivo o equivalentes de efectivo con la finalidad de asegurar el abastecimiento de servicios u otros beneficios que se van a recibir en el desarrollo normal de operaciones futuras.

e) Propiedades, planta y equipo.-

Las inversiones en activo fijo se registran a su costo de adquisición.

En el ejercicio 2013, la Asociación no aplicó las disposiciones contenidas en la NIF C-6 denominada "Propiedades, planta y equipo", referentes a la segregación, en sus partes componentes, de partidas de propiedades, planta y equipo que tienen una vida útil claramente distinta, disposiciones que entraron en vigor a partir del 1 de enero de 2012.

La depreciación de estas inversiones se calcula aplicando el método de línea recta, de acuerdo con la vida útil estimada de los activos correspondientes.

f) Otros activos no circulantes.-

Este rubro incluye básicamente depósitos en garantía que la administración no ha considerado conveniente clasificar como Activo circulante ni como Activo fijo.

g) Nuevos pronunciamientos contables.-

Pronunciamientos aprobados en 2013 y 2012 que entran en vigor a partir de los ejercicios que inicien el 1º de enero de 2014 y 2016:

NIF B-12 "Compensación de activos financieros y pasivos financieros"; NIF C-11 "Capital contable"; NIF C-12 "Instrumentos financieros con características de pasivo y de capital"; NIF C-14 "Transferencia y baja de activos financieros"; NIF C-3 "Cuentas por cobrar" y NIF C-20 "Instrumentos de financiamiento por cobrar".

La administración está evaluando el efecto que podría tener en su información financiera la adopción de las nuevas NIF's, a partir del inicio de su vigencia.

4) IMPUESTOS POR RECUPERAR.-

	31 de diciembre de	
	2013	2012
I.S.R.	1,092	1,092
Ret. I.S.R. por Asimilados	140	140
Total	1,232	1,232

5) PAGOS ANTICIPADOS.-

	31 de diciembre de	
	2013	2012
Anticipos a proveedores	23,026	-

6) PROPIEDADES, MOBILIARIO Y EQUIPO NETO .-

	31 de diciembre de		Tasa
	2013	2012	Depreciación
Equipo de computo	7,007	7,007	30%
Depreciación acumulada	(6,306)	(4,204)	
Total activo fijo neto	701	2,803	

7) OTRAS CUENTAS POR PAGAR.-

	31 de diciembre de	
	2013	2012
Acreedores diversos	3,281	2,292
Impuestos retenidos no exigibles	6,505	
	9,786	2,292

8) IMPUESTOS Y CONTRIBUCIONES POR PAGAR.-

	31 de diciembre de	
	2013	2012
Impuesto Sobre la Renta a cargo de la asociación	210	414
Impuesto Sobre la Renta retenido :		
Sobre honorarios profesionales	5,349	11,801
Asimilables a salarios	10,129	1,736
Impuesto al Valor Agregado retenido :		
Sobre honorarios profesionales	5,705	12,581
	21,393	26,531

9) OTROS INGRESOS.-

	31 de diciembre de	
	2013	2012
Cancelación de saldos acreedores		7,295

10) ASPECTO TRIBUTARIO.-

EXENCIÓN EN EL IMPUESTO SOBRE LA RENTA.-


La Asociación Fundación Punta de Mita, A.C., no es contribuyente del Impuesto Sobre la Renta por ser una agrupación de carácter civil dedicada a promover las asistencia inmediata de personas marginadas y necesitadas, de conformidad con el artículo 95 fracción VI de la Ley del Impuesto Sobre la Renta.

En el ejercicio la Asociación determinó remanente distribuible en los términos del artículo 95 penúltimo párrafo de la Ley del Impuesto Sobre la Renta por la cantidad de \$ 671, mismo que proviene de las erogaciones que realizó la asociación y que son no deducibles en dicho impuesto, por no reunir la respectiva documentación comprobatoria los requisitos del caso, por lo que se enteró el 30% del importe señalado, por concepto del mencionado impuesto, en cantidad de \$ 200.

EXENCIÓN EN EL IMPUESTO EMPRESARIAL A TASA ÚNICA.-

Dada su actividad la Asociación no fue contribuyente del Impuesto Empresarial a Tasa Única, de conformidad con lo establecido en el artículo 4 de la propia Ley.

Puerto Vallarta, Jalisco, a 11 de Julio de 2014.



Ing. Ricardo Trueba Rebuelta
Representante legal

Fundación Punta Mita, A.C.**6.1.1 Análisis de la cuenta**

Gastos generales

por los ejercicios que se indican.

(Hasta pesos).

	2013	2012
Honorarios personas físicas	4,498	
Honorarios personas morales	22,000	25,565
Agua	390	
Combustibles y lubricantes		1,076
IVA deducible	9,565	7,695
Viáticos y gastos de viaje	2,646	
Teléfono	1,145	3,375
Impuestos y derechos	2,020	
Recargos fiscales	462	171
Mantenimiento	1,810	
Gastos no deducibles	662	1,379
Propaganda y publicidad	15,540	600
Otros gastos		8,170
Comisiones bancarias	10,237	9,727
Capacitación	1,900	
Actualización	9	
Varios	3	
Depreciación	2,102	2,102
ISR por remanente ficto	200	414
	<u>75,189</u>	<u>60,274</u>