

Annual report 2018

Omscholing Dansers Nederland

**sorry,
the
barre is
closed.**

prepare for your next stage

I must acknowledge that the mental safety net that ODN has provided me with throughout this transition was incredible. I honestly believe I could not have focused and performed as well as I did in my studies if I had been stressed financially. And the confidence and emotional support provided by ODN has given me the strength to attempt this feat.

Marisa Lopez danced with Dutch National Ballet for 15 years and is now working as a specialised nurse in the USA.

This is the 2018 annual report of Stichting Omscholingsregeling Dansers Nederland (ODN), in which the board gives account of the activities and finances of the year 2018.

Omscholingsregeling Dansers

Professional dancers have a short career, or at any rate they stop their active dancing career at a relatively young age. Most dancers stop at around the age of 34. However, if you count their training period, at that point they have had a full career, as most dancers begin training in their childhood. A dancer's training is long and thorough.

This is necessary because the profession makes high demands on dancers. Dance in the Netherlands is of a very high standard and dancers are expected to meet the necessary requirements for achieving this standard. Performing on the world stage makes great demands on dancers; physically, mentally and technically. This is the main reason why their career is a short one.

On stopping their career, their life in the studio and on stage comes to an end, yet they are nowhere near retirement age at that point. It is therefore essential to retrain. Although dancers have a wealth of experience and skills, it is often impossible to find a new position in society without further training.

A dancing career is so intensive and specific that dancers who stop are at a great distance from the labour market. In addition to the intensive and one-sided character of the dancing career, the age at which dancers have to make new choices also plays a role. Studying while working as a dancer is often difficult, due to the demands of the job and the irregular and unpredictable schedules. Only one or two dancers succeed in finding another job without retraining.

Omscholing Dansers Nederland (ODN) was founded thirty-three years ago to give dancers a helping hand when they have to take this inevitable step in their career. ODN does so in two ways. It guides dancers through the transition process to a subsequent career and everything involved in that process. In addition, it provides financial support to dancers who are eligible for it, in order to put their plans for the future into practice.

Being forced to stop dancing and choose a new career is a far-reaching moment in a dancer's career. Just how important it is for dancers to receive support in this phase of their career is shown by the countless heart-warming reactions received by the dancers who make use of ODN.

ODN is regularly referred to as an exemplary model of an efficient scheme that promotes the long-term employability of employees. This is particularly remarkable at a time when the labour market has become more mobile and fewer people have a permanent job or even aim for one.

However, the short career of a dancer should not be confused with the increase in mobility of employees in general. A dancing career is short by definition, which has nothing to do with changing ambitions, poor labour market prospects, the necessity of remaining employable or a more flexible labour market.

Since the foundation of Omscholingsregeling in 1986, a huge number of dancers have found their way to ODN and benefited from the opportunities afforded by the scheme. Over the past 33 years, more than three thousand dancers have made an appointment for advice about their career and over five hundred dancers have received financial support for retraining.

The personal guidance offered by ODN is free of charge and available to all dancers. Every year, around a hundred and twenty dancers come to talk to the scheme's careers advisors, not only because they are

considering stopping their dancing career, but also because they have other questions about their situation. In these cases, too, dancers find their way to ODN, not just for the expertise of the staff, but because they feel supported by their independent and confidential way of working.

Dancers who have paid premiums during their dancing career can request financial support, for which there are two options.

The first is a reimbursement of study costs for dancers who have paid at least 48 monthly premiums over a period of at least five years. This is primarily intended for those who wish to prepare for a definite change of career and are exploring possibilities for the future through taking courses or finding out what it is like to study again. It often concerns shorter or modular courses, or courses that can be taken alongside a dancing career.

The second type of financial support consists of an allowance for study costs and a contribution to maintenance costs, called a Study and Income Allowance. Dancers who have paid at least 96 premiums over a period of ten years can apply for this allowance. This form of support enables dancers to become fully retrained.

Customisation is ODN's motto. In practice, the best results are achieved through customisation.

Management of the scheme

The implementation of the scheme can be divided into management and activities. Management comprises all the administrative tasks that are necessary for implementing the scheme. These tasks include collecting the premiums, giving guidance on and dealing with applications, processing study costs and allowances, making payments, calculating and checking applicants' budgets, website administration, part of the overhead, preparing and supporting board meetings, and taking minutes, etc. Since ODN took control of its own administrative implementation in 2011, this cost item has shown a downward trend!

Activities

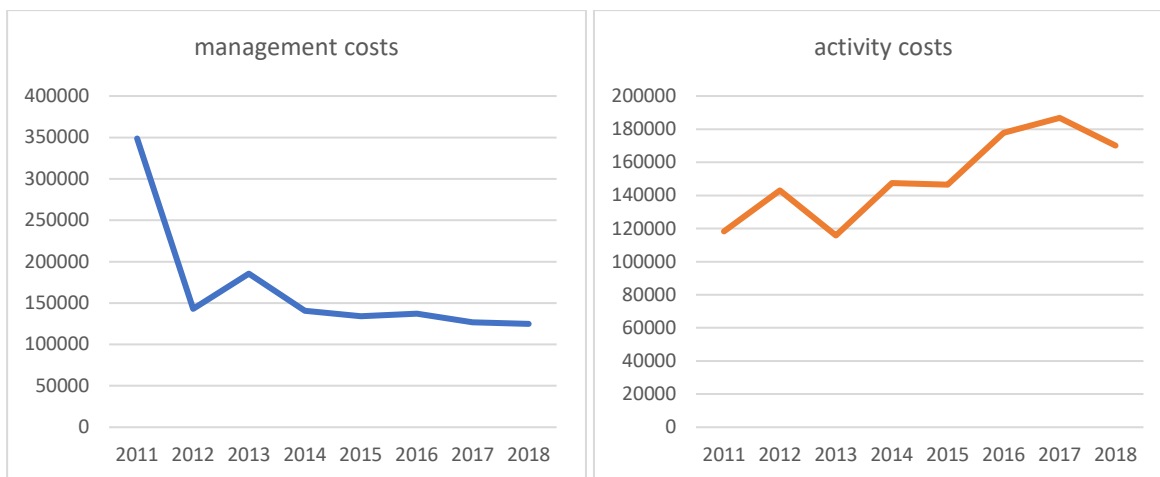
Besides managing the scheme, ODN also carries out a variety of activities, the most important of which are services for dancers. Every year, a large number of dancers consult the scheme's careers advisors. These dancers want to know more about the scheme's options, ask for advice about their own career (whether or not with a view to submitting an application), or are already using the scheme and need interim guidance. Some questions are concise and can be answered in a single conversation. A careers advice procedure costs considerably more time.

ODN knows that dancers who are actively aware of their career are better prepared when the moment to stop arrives.

This is why ODN undertakes activities, at both national and international level, aimed at making the scheme widely known, raising dancers' career awareness and reinforcing the position of the scheme. These activities are also intended to increase understanding and awareness outside the dance world. And finally, ODN also provides services to academies, companies and third parties.

Since the scheme became independent, ODN has deliberately increased the number and diversity of activities, mainly in order to focus attention on the specific issue of the relatively short career of a dancer and to increase support for the scheme.

A logical consequence of intensifying the tasks is a rise in costs.



The development of the management costs since 2011

The development of the activity costs since 2011

The dancers, careers advice and financial support

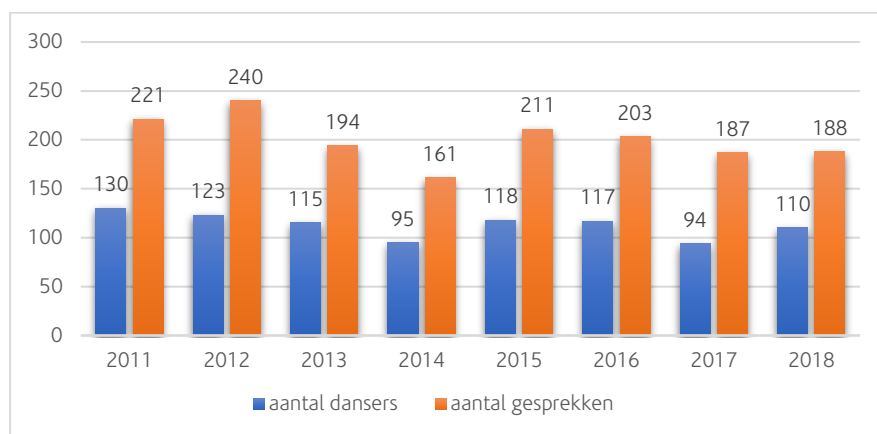
Interviews

In 2018, the ODN careers advisors spoke to 110 dancers. The total number of interviews held with them was 188. In the interviews, in line with the customisation principle, priority is given to the personal situation of the person involved. Sometimes they concern exploratory/informative talks and sometimes they are about a complete change of career procedure. Or someone may ask for interim advice during their retraining or for information about allowances, residence status, tax matters or benefits, etc. Stopping dancing and ending what is usually a fixed-term contract of employment usually has many consequences in diverse areas, and the ODN staff are expected to have knowledge of all these areas.

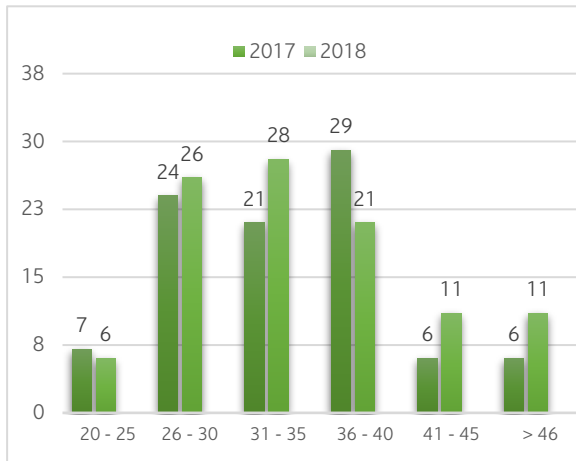
Not only does the decision to stop dancing have a profound effect on the daily life of a dancer, but life after dance also involves a considerable amount of bureaucracy. Dancers are not used to this, which can cause difficulties. The guidance given is therefore often very intensive.

The group of dancers who reach out to ODN come from all branches of the dance world. They are not restricted to dancers employed by companies, but also include freelancers, precisely because of the many questions involved in a career as a freelancer. The average age of dancers talking to ODN was 35.

As the advisory interviews are free of charge, and as ODN is an independent organisation, the threshold for this service is low.



Development of the number of advisory interviews from 2012 to 2018.

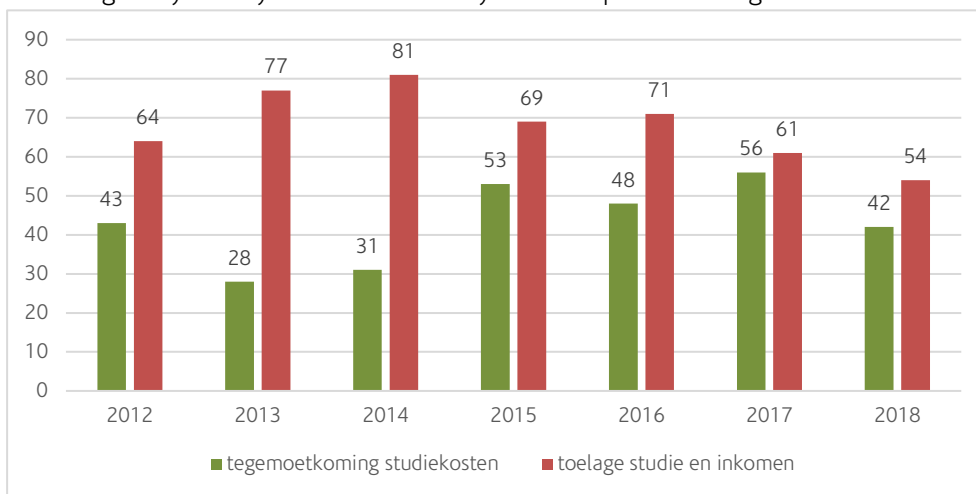


The age distribution of the dancers who sought advice in 2017 and 2018.

Financial support

In 2018, the total number of dancers who studied with financial support from ODN was 114. This was three less than in 2017. 54 of them made use of a Study and Income Allowance (TSI). They ended their dancing career in order to retrain fully, and received a refund of their study costs and in most cases a contribution towards maintenance costs.

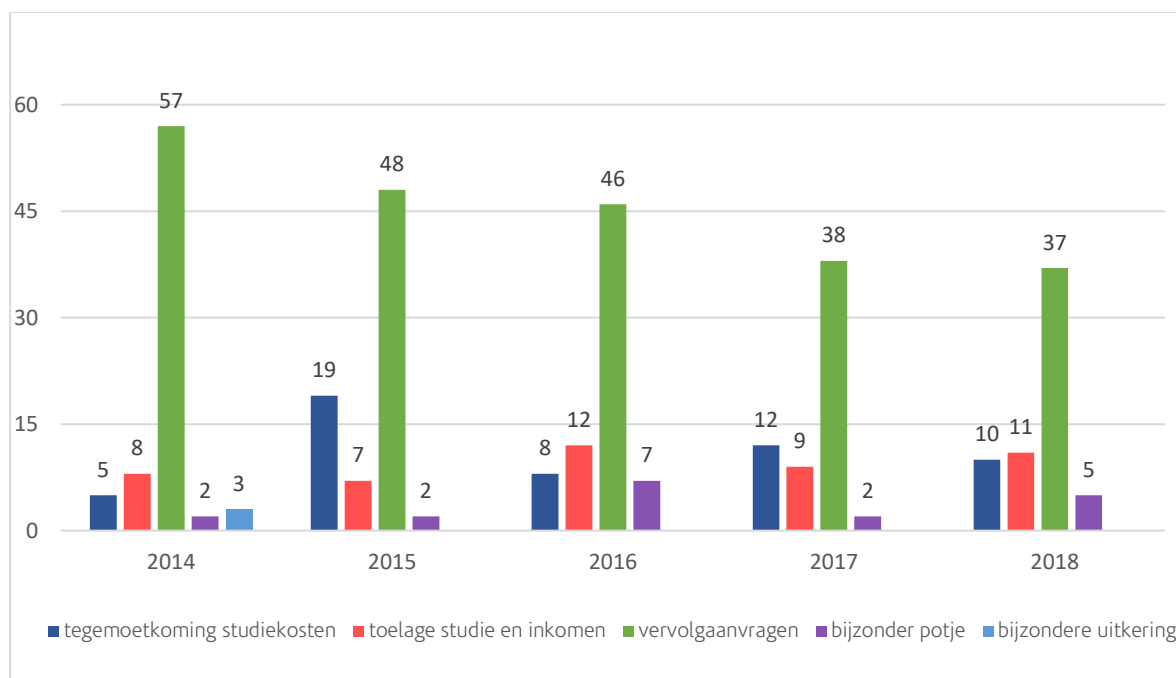
42 dancers received a Contribution towards Study Costs (TS). Most of them studied alongside their dancing career in preparation for ending it. Some dancers requested just a refund of the study costs for retraining. They usually do so because they do not expect to be eligible for the TSI.



Development of the number of new dancers making use of financial support from 2012 to the present.

New applications in 2018

A total of eleven new applications for a Study and Income Allowance were dealt with in 2018. This is two more than in 2017. The number of TSI applications differs from year to year, and the long-term average is twelve per year.



The number of new applications per year since 2014

The total amount granted to the eleven TSI applicants was € 442,568, which is an average of € 40,233 per dancer.

The number of new applications for a Contribution towards Study Costs (TS) was ten. This is two less than in 2017. The total amount spent on Contributions towards Study Costs was € 39,585.

A considerable number of follow-up applications was also submitted in 2018. These are applications from dancers who have already taken their first steps and want to continue studying. There were 37 applications, involving a total amount of € 242,535.

In 2018, five applications were honoured from the Special Fund. This is a provision for dancers who are not formally eligible for support and are threatened with falling between two stools.

It applies to dancers who find themselves in special circumstances. The board judges each case individually. In 2018, a sum of € 10,303 was paid out from this Special Fund.

The average age of dancers applying for a TSI for the first time was 35 in 2018. Dancers applying for a Contribution towards Study Costs (TS) for the first time had an average age of 33 in 2018.

What did people use their Omscholingsregeling allowance for in 2018?

Retoucher, Master of Arts Administration, Photographer (2x), MA in Arts Management, Thai Language Course, Bakery School, Bachelor of Design & Innovation, University Entrance Course, Law Studies, Education Management, Goldsmith, Fashion Design Course, Breast Tissue Therapy, Dance Teacher (2x), Bachelor of Arts Major in International Aid and Development, Dance Therapist (2x), Animal Carer, Dutch, Gyrotonics Instructor (2x), Choreographer (3x), Massage Therapist, Own Dancewear Company, Physiotherapist (specialised in Pilates), Master of Business Administration, Actor, Mindfulness Trainer, Flamenco Dance Teacher, Qi Gong Teacher, Yoga Teacher, Building Contractor, Dietician (specialised in

eating disorders and sports dietetics), Own Ballet School, Ballet Master, Yoga Teacher (2x), Massage Therapist, Bachelor of Humanities and Art History, Health and Nutrition Coach, Alexander Technique Teacher, Communication Sciences, Electronic Music Production, NLP Coach, Design for Sustainability, Ballet Teacher, Introduction to Psychology, Bachelor of Science in Astronomy, Business Management, Bachelor of Arts and Humanities, Horse Coach, Psychology, Feldenkrais Method Teacher.

Pioneer Project

One special request this year came from Jiri Pokorny, who is a former dancer with Nederlands Dans Theater and is making his name as a choreographer. He has initiated and organised a course for young choreographers who want to expand their knowledge of lighting and set design. Nearly all beginner choreographers need a basic knowledge of these subjects, but there is no suitable training for this target group. In collaboration with Korzo, Jiri Pokorny has developed a high-quality customised course, which seems to have hit the mark.

As the course meets a specific need, participants could declare the costs for the course to ODN. The importance of the course material means that the ODN admission criteria are dealt with more flexibly.

Activities in the Netherlands

Since ODN became independent in 2012, the number of activities has grown. Dancers and other stakeholders benefit from a good retraining scheme and insight into how it functions and its results. Ending a dancing career cannot be seen in isolation from the career itself and the context within which dancers have worked and trained. The services provided by ODN therefore go further than just the individual dancers. Over the past five years, various discussions and meetings have been organised around themes concerning the specific character of a career in dance. In addition, visits were paid to companies and academies in order to explain the possibilities afforded by the scheme.

Once again in 2018, specific activities were undertaken to further increase the visibility of the scheme. See the section on Communication on page 7.

International activities

Like dancers and the dance profession, ODN's activities are not restricted by national borders. For some years now, ODN has had the role of chairing the International Organization for the Transition of Professional Dancers (IOTPD). This is the worldwide network of organisations concerned with issues that face dancers on ending their career. Since the early 1990s, this organisation has been focusing international attention on the problems involved in stopping dancing, and trying to get countries to take measures for supporting dancers at the end of their dancing career.

The annual meetings have the added value of providing an opportunity for professionals to share experiences, trends and expertise. So not only are the meetings inspiring, but they also promote the expertise of the participating centres.

Besides the Netherlands, the IOTPD member countries are Belgium, Canada, Germany, France, Great Britain, Poland, Spain, the Czech Republic, the United States, Switzerland and South Korea.

The annual meeting takes place in a different country each year, and this time it was held in Lausanne (Switzerland). The reason to hold the meeting there was the occasion of the 25th anniversary of the IOTPD and the retraining scheme for the French-speaking part of Switzerland: *Dance Transition*. The two organisations were founded in 1993, and an important role was played in the establishment of both by Philippe Braunschweig, founder of the Prix de Lausanne. After he and his wife had spent years encouraging young talent in the Prix de Lausanne, he thought the time was ripe to do something for those at the end of their dancing career. He brought together representatives of the existing schemes (there were four at the time), which gave rise to the International Organization for the Transition of Professional Dancers. He also mobilised the dance stakeholders in the French-speaking part of Switzerland, leading to the foundation of R.D.P, Reconversion des Danseurs Professionnels.

The annual meeting paid the appropriate attention to both anniversaries through a seminar, which focused on the importance of transition support for dancers in general, the history of the IOTPD and the results achieved to date. It also outlined a vision for the future. Although the number of transition programmes has grown to ten, the conclusion was that there is still too little happening for dancers in the world at large. So the position of dancers with an international career is still a vulnerable one. There is a lot to be done yet.

This was also apparent at the final conference of the project *Dance Futures*, the collaborative project between the *European dance committee* of the *International Actors Federation (FIA)* and the IOTPD. The full title of the project is *Dance Futures, - Creating Transition Schemes for Dancers and Promoting Sustainable Mobility in the Dance Sector*, and its goal is to encourage a number of countries to think up solutions for supporting dancers working in those countries when they reach the end of their career and have to choose a new profession. It focuses, in particular, on three countries where the seeds have already been sown: Belgium, Hungary and Spain. Following three work conferences in these countries, the final conference was held in Rotterdam. Good progress has been made in the countries concerned, but no new programmes have been set up as yet, although there is great optimism about the possibility. Various ministries in the countries concerned have shown strong willingness to cooperate.

Communication

As visibility, support and accessibility are crucial to the scheme, ODN once again paid great attention in 2018 to the way it presents itself. An ongoing point for attention is how the scheme can be brought to the attention of the various target groups.

Besides ODN's own website, social media are also important for the visibility of the scheme. ODN has two Facebook pages (one closed group page and one public page), and of course the scheme is also on Instagram.

Although the aim was to freshen up the website, most attention was paid in 2018 to visibility in the form of videoclips and more tangible forms of visibility, such as a poster and T-shirts.

The designs were created by Yuri Huijg, who is also responsible for the ODN's corporate identity. His text 'Sorry, the barre is closed' appeals to everyone and makes the poster and T-shirts very popular, especially among the dancers.

The ODN newsletters, which are sent to customers and stakeholders, are widely read and appreciated. The newsletters focus on current developments and other information about dancers and the scheme. Depending on the amount of news, the newsletters are alternated with Newsflashes. The news items are by definition about the dancers who are using, or have used the scheme. They are the best ambassadors for the scheme, as they are the ideal people to explain what it is like to stop dancing. Their personal experiences appeal to people's imagination and are a source of inspiration for fellow dancers, whilst also giving outsiders an idea of the importance of Omscholingsregeling's work. Besides dancers and their employers, ODN's readers also include other key figures in the sector, as well as the general public.

Office

The office staff are responsible for both the management and the activities of the scheme. There are four members of staff, representing 3.0 FTE altogether. The number of FTE for administrative tasks is 1.1.

1.9 FTE is dedicated to career counselling, information and other services and activities. The director is Paul Bronkhorst.

Premises

At the beginning of April 2018, ODN moved into the building that also houses the Sociaal Fonds Podiumkunsten, at Johan M. Coenenstraat 4, in Amsterdam. The choice of this location was obvious for several reasons. Not only is sharing the accommodation costs economical for both parties, but the mutual relationship will also allow the two organisations to reinforce one another with regard to content.

Board

The board of ODN comprises five members, based on equal representation. Two members are appointed by the union (Kunstenbond) and two members by the employers' organisation NAPK. The independent chair is appointed jointly by the board members. For their activities, the board members receive an attendance fee for each meeting, in accordance with the guidelines of the Kunstenbond. The board met five times in 2018.

In 2018, the employers were represented on the board by Toine van der Horst, business manager of Dutch National Opera & Ballet and Thomas Smit, business manager of Theater Bellevue in Amsterdam. The employees were represented by Barbara Suters, ex-dancer and currently the owner of a production design agency, and Klaas Backx, ex-dancer and currently a teacher of classical ballet at the Theaterschool Amsterdam.

The role of independent chair was taken by Ruud Nederveen until February 2018.

In the meeting on 7 February, Monique Vogelzang was appointed as his successor. Monique works as inspector-general with the Schools Inspectorate.

The employee representation also changed in 2018. Barbara Suters left in September, after reaching the maximum statutory term for a position on the board. Her successor is Ingetje Wielenga, an ex-dancer who now works as a labour lawyer.

The board and ODN staff are extremely grateful to Ruud Nederveen and Barbara Suters for their contributions to the board and to the scheme itself. They both proved extremely involved members of the board, and their efforts were usually greater than strictly prescribed for the role of board member. The board is particularly grateful to Ruud Nederveen, who expertly managed to keep the scheme on course and keep a clear vision in periods of stormy weather.

The new composition of the board once again safeguards a balanced representation of managerial experience, in-depth knowledge of the dance sector and specific expertise regarding the practice of dance and issues related to dancers' retraining.

ODN believes that good management and supervision is important, so the Code Cultural Governance forms an important guideline for the board in performing its tasks. In 2018, it therefore held its own functioning up to the light through the Self-evaluation Scan developed by Cultuur en Ondernemen.

Finances

2018 closed with a negative balance of - € 47,977.

There were several reasons behind this loss. As a large number of companies do not pass on the terms of employment resources, ODN has been receiving around € 140,000 less income per year since 2013. In addition, the investment result was very disappointing. At the end of 2018, the return on realised income was - € 18,075. As the value of the investments was very low on 31 December, the investment result worsened to an amount of - € 133,252.

ODN aims to provide a 100% level of funding in order to optimally guarantee the participants' claims.

The value of the investments recovered a few weeks after the balance date. Through good management of the costs and the limited provision for the allocation of study costs and allowances, the negative result is an acceptable one.

Investment management

ODN's assets are managed by InsingerGilissen. ODN's portfolio profile is set at moderately defensive. It goes without saying that in view of the background and purpose of the financial resources, investments must be managed carefully. In 2018, a little over half of the capital was invested in a fixed-interest securities fund (= less risk) and a third in a share fund (= more risk). The remaining amount of over ten percent was liquid assets.

Due to the poor prospects regarding return on fixed-interest securities funds, it was decided to change the risk profile from moderately defensive to balanced, which means that more will be invested in shares and less in bonds.

This decision was taken in agreement with the investment manager. Long-term expectations are that the profile change will ensure better returns, while the risks remain acceptable.

Premium income and terms of employment resources

In 2018, the total amount of income (premium revenues **and** terms of employment resources) was slightly higher than in 2017. This year, too, a number of companies were not prepared to pass on the terms of employment resources, in whole or in part. This year, a provision has been included for this, to the amount of € 199,453. The total amount for the bad debt provision therefore comes to € 675,199.

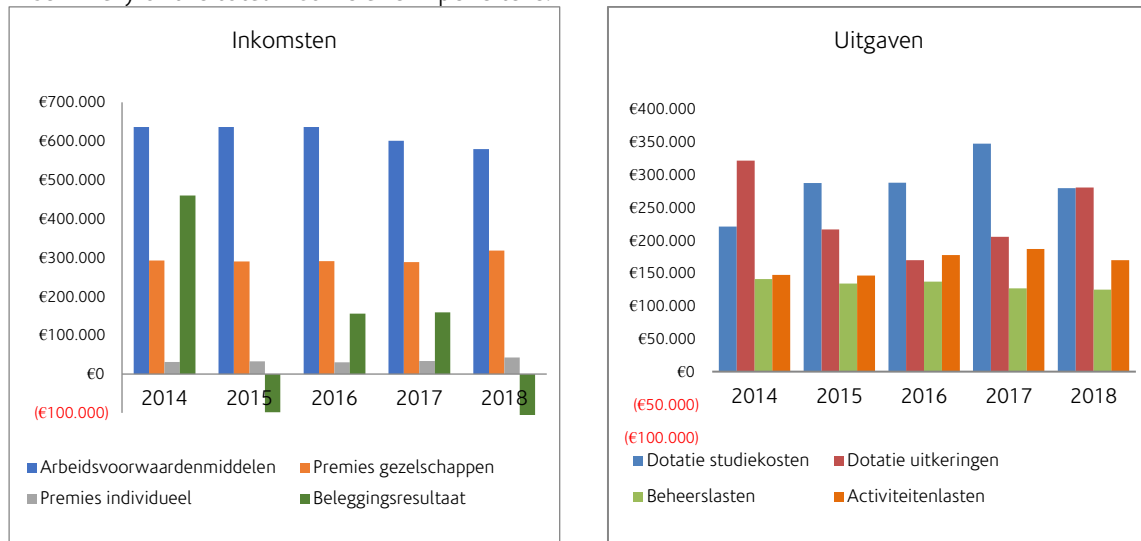
The total amount of income was slightly higher than budgeted. This is due to an increase in the premium income and, in particular, to the growing group of individual dancers who are not in employment with a company and pay premiums on their own initiative.

In 2018, the following companies passed on the full subsidy to ODN: Dutch National Opera & Ballet, Nederlands Dans Theater and Scapino Ballet Rotterdam.

Reserves

In 2018, the reserves for Study Costs and for Allowances dropped and rose slightly, respectively. This is the opposite case to 2017, but there is nothing unusual about these fluctuations.

A summary of the total Income and Expenditure:



The scheme in 2018

ODN receives a lot of credit in the sector. On several occasions, dance companies, dancers and important stakeholders like Kunsten '92, the SER and the Council for Culture have expressed their recognition of the added value of the scheme and called for proper funding in order to guarantee its future.

In the recommendation *Alles Beweegt* (Everything Moves), published by the Council for Culture about the Dance sector, the Council expressed its concern about the scheme's worsened financial position and argued for a 'suitable contribution' to ODN. It called on the Minister for Education, Culture and Science and the Performing Arts Fund NL to 'join the sector in looking at how part of the subsidy could be allocated to ODN'.

At the time of writing this report, the Council for Culture's system recommendation to the Minister has also been published, in which attention once again focuses on the scheme's financial position. The Council expresses its view in the same terms as in the sector recommendation, arguing on the one hand for earmarking subsidy and on the other for raising the subsidies to companies, in order to facilitate honest operational management and thereby make it possible for the companies to contribute to ODN.

The scheme is currently funded by the premiums paid by dancers and companies, and through subsidy. Since 2009, this subsidy is no longer received directly from the Ministry of Education, Culture and Science. Instead, the ministry adds it – not earmarked or identified as such – to the general subsidy given to the companies.

A number of companies are not able or willing to pass on the share of subsidy originally intended for the scheme to ODN, in whole or in part. This means that ODN loses a substantial part of its funding. It is mainly the companies that are subsidised by the Performing Arts Fund NL that find it difficult to free up the additional resources from a budget that is already very tight. This is particularly so in the current Arts Plan period, when these resources are no longer granted separately and the companies say that they are required to do more for the same amount of money.

As the original subsidy is no longer traceable, ODN can only send an invoice kindly requesting the dance companies to pass on the subsidy. There are no legal grounds for forcing companies to pass on the subsidy. It is therefore even more important that all parties concerned realise that ODN is a condition of employment that can only exist if everyone takes responsibility for it.

On balance, the scheme is the property of employers and employees. It cannot exist without additional subsidy, and at the moment more than a quarter of the original subsidy no longer reaches ODN!

All parties concerned agree that ODN must receive adequate funding and that an end must come to the forced situation of premium payments on the one hand and subsidy on the other. An effective solution would be to replace the voluntary passing on of subsidy with an increase in the premium payment. This would bring clarity, justice and transparency to the funding of ODN.

The ongoing discussion and the plans made as part of the 'Labour Market Agenda for the Arts Sector' offer perspective on this goal and wider scope for company resources to be allocated to this purpose.

On behalf of the board,

Monique Vogelzang
chair
Amsterdam, 16 May 2019

OMSCHOLING DANSERS NEDERLAND

Empowering future careers

Jaarcijfers 2018

Balans per 31 december 2018

na saldo bestemming

x € 1,-

		<u>31-12-2018</u>	<u>31-12-2017</u>			<u>31-12-2018</u>	<u>31-12-2017</u>
<i>Vaste Activa</i>				<i>Eigen Vermogen</i>			
Materiële activa:	1.1	14.248	3.038	Doelvermogen	2.1	3.618.845	3.666.823
Financiële activa:	1.2	4.512.310	4.463.928	<i>Voorzieningen</i>			
<i>Vlottende activa</i>				Voorziening studiekosten	2.2	721.406	786.775
Debiteuren	1.3	170.609	124.840	Voorziening uitkeringen	2.3	501.202	404.527
Overige vorderingen	1.4	11.369	7.101	<i>Kortlopende schulden:</i>			
Overlopende activa	1.5	4.247	11.886	Crediteuren	2.4	36.261	14.601
Liquide middelen	1.6	218.658	309.595	Belasting, loonheffing	2.5	9.742	9.207
				Overlopende passiva	2.6	43.986	38.455
Balanstotaal		<u>4.931.441</u>	<u>4.920.388</u>	Balanstotaal		<u>4.931.441</u>	<u>4.920.388</u>

Staat van Baten & Lasten 2018

x € 1,-

		<u>31-12-2018</u>	<u>Begroting 2018</u>	<u>31-12-2017</u>
Baten				
Premieopbrengsten	3.1.1	360.606	325.000	322.164
Arbeidsvoorwaardenmiddelen	3.1.2	779.203	724.052	777.988
Afboeking niet ontvangen aan Arbeidsvoorwaardenmiddelen		<u>-199.453</u>	<u>-144.302</u>	<u>-191.229</u>
		<u>940.356</u>	<u>904.750</u>	<u>908.924</u>
Som der baten		940.356	904.750	908.924
Lasten				
<i>Beheerslasten:</i>				
Beheerslasten personeel	3.2.1	79.152	75.994	77.356
Beheerslasten materieel	3.2.2	<u>45.673</u>	<u>44.162</u>	<u>49.526</u>
		124.825	120.156	126.882
<i>Activiteitenlasten:</i>				
Activiteitenlasten personeel	3.2.3	150.620	144.610	147.847
Activiteitenlasten materieel	3.2.4	<u>19.378</u>	<u>23.360</u>	<u>38.966</u>
		169.998	167.970	186.813
Studiekosten dansers	3.2.5	279.250	362.500	347.004
Uitkeringen dansers	3.2.6	<u>280.434</u>	<u>352.500</u>	<u>205.135</u>
		<u>559.684</u>	<u>715.000</u>	<u>552.139</u>
Som der lasten		854.507	1.003.126	865.834
Resultaat uit stichtingsactiviteiten		85.849	-98.376	43.090
Baten en lasten overige activiteiten				
Beleggingsresultaat	3.3.1	-133.252	101.376	159.126
Diverse baten	3.3.2	2.668	500	17.409
Diverse lasten	3.3.3	<u>-3.241</u>	<u>-3.500</u>	<u>-10</u>
		<u>-133.826</u>	<u>98.376</u>	<u>176.525</u>
Resultaat		-47.977	0	219.615

Kasstroomoverzicht (staat van herkomst en besteding der middelen)

x € 1,-

	<u>2018</u>	<u>2017</u>
<i>Kasstroom uit operationele activiteiten</i>		
Bedrijfsresultaat	-47.977	219.615
Aanpassing voor:		
vorderingen	-42.397	53.264
kortlopende schulden	27.725	7.885
afschrijvingen	<u>1.564</u>	<u>1.417</u>
	-13.108	62.566
Kasstroom uit operationele activiteiten	<u>-61.085</u>	<u>282.181</u>
<i>Kasstroom uit investeringsactiviteiten</i>		
Investerings in materiële vaste activa	-12.914	-2.155
Desinvesterings in materiële vaste activa	139	0
Kasstroom uit investeringsactiviteiten	<u>-12.775</u>	<u>-2.155</u>
<i>Kasstroom uit financieringsactiviteiten</i>		
Mutatie beleggingen	-48.382	-56.529
Mutatie voorzieningen	31.305	37.739
Kasstroom uit financieringsactiviteiten	<u>-17.077</u>	<u>-18.790</u>
Saldo kasstromen	<u>-90.937</u>	<u>261.236</u>
Beginstand liquide middelen	309.595	48.359
Eindstand liquide middelen	218.658	309.595
Mutatie liquide middelen	<u>-90.937</u>	<u>261.236</u>

ALGEMENE TOELICHTING

Alle in de jaarrekening vermelde bedragen luiden in euro's.
Ter vergelijking van de cijfers over 2018 is de balans en de winst- en verliesrekening over 2017 opgenomen.

De stichting heeft tot doel:

Het verstrekken van uitkeringen aan rechthebbenden om deze rechthebbenden de mogelijkheden te bieden zich na hun danscarrière een andere plaats in de maatschappij te verwerven.

Te voorzien in een goede begeleiding bij het maken van een nieuwe beroepskeuze door een rechthebbende. De dienstverlening vindt voornamelijk plaats in Nederland.

Bij toepassing van de grondslagen en regels voor het opstellen van de jaarrekening vormt het bestuur van Stichting Omscholingsregeling Dansers zich verschillende oordelen en schattingen die essentieel kunnen zijn voor de in de jaarrekening opgenomen bedragen. Indien het voor het geven van het inzicht noodzakelijk is, is de aard van deze oordelen en schattingen inclusief de bijbehorende veronderstellingen opgenomen bij de toelichting op de desbetreffende jaarrekeningposten.

Vestigingsadres

Johan M. Coenenstraat 4-links
1071 WG Amsterdam

Inschrijving kamer van koophandel

De Stichting is ingeschreven in het Stichtingenregister van de Kamer van Koophandel in Amsterdam onder nummer 41205502

GRONDSLAGEN VAN WAARDERING EN RESULTAATBEPALING

De jaarrekening is opgesteld in overeenstemming met de Richtlijnen voor de jaarverslaggeving voor kleine organisaties-zonder-winststreven die zijn uitgegeven door de Raad voor de Jaarverslaggeving. De jaarrekening is opgesteld in euro's. De waarderingsgrondslagen zijn gebaseerd op de historische kosten en kostprijzen. Activa en passiva, met uitzondering van het eigen vermogen, worden gewaardeerd tegen nominale waarde of verkrijgingsprijs, tenzij een andere waarderingsgrondslag is vermeld.

Vorderingen worden gewaardeerd op nominale waarde. Voorzieningen wegens oninbaarheid worden in mindering gebracht op de nominale waarde van de vordering.

Liquide middelen bestaan uit kas, banktegoeden en deposito's met een looptijd korter dan twaalf maanden. Rekening-courantschulden bij banken zijn opgenomen onder schulden aan krediet- instellingen onder kortlopende schulden.

Het eigen vermogen is zodanig gepresenteerd dat daaruit blijkt welk gedeelte vrij besteedbaar is en welk gedeelte is vastgelegd. Indien aan een deel van het eigen vermogen een beperktere bestedingsmogelijkheid is gegeven, dan gezien de doelstelling van de organisatie zou zijn toegestaan, is dit deel verantwoord als vastgelegd vermogen. Deze beperking in het bestedingsdoel kan door het bestuur van de stichting of door derden zijn opgelegd.

Indien deze beperking door derden is opgelegd dan wordt dit deel aangemerkt als bestemmingsfonds. In de toelichting wordt het bedrag en de beperkte doelstelling van ieder bestemmingsfonds vermeld. Ook de reden van deze beperking en alle overige voorwaarden die door de derden zijn gesteld, worden vermeld.

Indien de beperking zoals bedoeld in de vorige alinea niet door derden, maar door het bestuur is aangebracht, wordt het aldus afgezonderde deel van het eigen vermogen aangeduid als bestemmingsreserve (en niet als bestemmingsfonds). In de toelichting worden het bedrag en de beperkte doelstelling van iedere bestemmingsreserve vermeld. Ook het feit dat het bestuur deze beperking heeft aangebracht, wordt vermeld.

Alle vermogensmutaties worden in de staat van baten en lasten verantwoord. Uitgaven die worden gedekt uit bestemmingsreserves en bestemmingsfondsen worden eveneens in de staat van baten en lasten verantwoord.

Voorzieningen worden gevormd voor in rechte afdwingbare of feitelijke verplichtingen die op de balansdatum bestaan, waarbij het waarschijnlijk is dat een uitstroom van middelen noodzakelijk is en waarvan de omvang op betrouwbare wijze is te schatten.

De voorzieningen worden gewaardeerd tegen de beste schatting van de bedragen die noodzakelijk zijn om de verplichtingen per balansdatum af te wikkelen.

De overige voorzieningen worden gewaardeerd tegen de nominale waarde van de uitgaven die naar verwachting noodzakelijk zijn om de verplichtingen af te wikkelen, tenzij anders vermeld.

Wanneer de verwachting is dat een derde de verplichtingen vergoedt, en wanneer het waarschijnlijk is dat deze vergoeding zal worden ontvangen bij de afwikkeling van de verplichting, wordt deze vergoeding als een actief in de balans opgenomen.

Voor uitgaven voor groot onderhoud wordt een voorziening gevormd om deze lasten gelijkmatig te verdelen over een aantal boekjaren.

Het resultaat (saldo) wordt bepaald als het verschil tussen het totaal der baten en het totaal der lasten. Ontvangsten en uitgaven worden in de staat van baten en lasten toegerekend aan de periode waarop ze betrekking hebben. Bij de toerekening wordt een bestendige gedragslijn gevolgd. Dit houdt in dat rekening wordt gehouden met de aan een periode toe te rekenen bedragen die in een andere periode zijn of worden ontvangen, dan wel betaald.

Baten waarvoor een bijzondere bestemming is aangewezen, worden afzonderlijk in de (toelichting op de) staat van baten en lasten verwerkt onder vermelding van "de aard van de bestemming; indien deze baten in het verslagjaar niet volledig zijn" besteed, worden de nog niet bestede gelden gereserveerd in de desbetreffende bestemmingsreserve(s) respectievelijk Bestemmingsfonds(en). Een onttrekking aan bestemmingsreserve respectievelijk -fonds wordt als besteding (last) verwerkt in de staat van baten en lasten.

Indien aan bestemmingsreserve(s) respectievelijk bestemmingsfonds(en) wordt gedoteerd dan wel daaruit wordt geput wordt deze mutatie op de volgende wijze verwerkt: het saldo van de staat van baten en lasten wordt bepaald inclusief het overschot of tekort dat is ontstaan uit hoofde van de baten en lasten met een bijzondere bestemming. Onder de staat van baten en lasten wordt vervolgens een specificatie opgenomen van de verwerking van dit saldo in de onderscheiden posten van het eigen vermogen.

Subsidies, niet zijnde investeringssubsidies, worden in het resultaat van het jaar gebracht ten laste waarvan de gesubsidieerde bestedingen komen en waarin de opbrengsten zijn gederfd dan wel het exploitatietekort zich heeft voorgedaan.

Investeringssubsidies worden als vooruit ontvangen onder de passiva opgenomen of worden in mindering gebracht op het geïnvesteerde bedrag.

Rentebaten en rentelasten worden tijdsevenredig verwerkt, rekening houdend met de effectieve rentevoet van de betreffende activa en passiva. Bij de verwerking van de rentelasten wordt rekening gehouden met de verantwoorde transactiekosten op de ontvangen leningen.

De lasten worden bepaald op historische basis en toegerekend aan het verslagjaar waarop zij betrekking hebben.

Toelichting op de balans

1.1 Materiële activa

	Software	Hardware	Inventaris	31-12-2018	31-12-2017
Boekwaarde per begin jaar	163	2.316	559	3.038	2.300
Investering	5.741	7.173	0	12.914	2.155
Desinvestering	-23.990	-5.602	0	-29.592	0
Desinvestering afschrijving	23.990	5.462	0	29.452	0
Afschrijving	-326	-1.093	-145	-1.564	-1.417
Totaal mutaties boekjaar	5.415	5.940	-145	11.210	738
Boekwaarde per eind jaar	5.578	8.256	414	14.248	3.038
Aanschafwaarde per 31 december 2018	5.936	10.905	725	17.566	
Cumulatieve afschrijvingen	-358	-2.649	-311	-3.318	
Boekwaarde per 31 december 2018	5.578	8.256	414	14.248	

Afschrijvingsperiode is 5 jaar.

1.2 Financiële activa

	31-12-2018	31-12-2017
Stand begin jaar	4.309.987	4.260.260
Aankopen	2.351.797	1.930.610
Verkopen	-2.731.074	-2.022.072
Gerealiseerd beleggingsresultaat	-25.316	32.704
Ongerealiseerd beleggingsresultaat	-115.177	108.486
	3.790.217	4.309.987
Liquiditeiten	722.093	153.941
Eindstand	4.512.310	4.463.928

Aberdeen zakelijke waarde:

2007 tm juli 2015 5,27%

Aberdeen vastrentende waarde:

2007 tm juli 2015 6,90%

Gilissen:

2015 aug tm dec -3,32%
 2016 3,72%
 2017 3,62%
 2018 -2,89%

Verdeling portefeuille 31-12-2018:

Zakelijke waarden 33,37%
 Vastrentende waarden 50,65%
 Liquiditeiten 15,98%

1.3 Debiteuren

	31-12-2018	31-12-2017
Debiteuren	845.808	600.586
Voorziening debiteuren	-675.199	-475.746
	<u>170.609</u>	<u>124.840</u>

De hieronder genoemde debiteuren zijn voorzien:

Debiteur:	Betreft:	Bedrag:
Introdans	Arbeidsvoorwaardenmiddelen BIS-gezelschappen 2013 tm 2018	129.000
Stichting WArd/waRD	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2014 tm 2018	40.366
Stichting Het Veem Theater	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2014 tm 2018	5.738
T.R.A.S.H.	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2014 tm 2018	9.180
Stichting de Stilte	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2014 tm 2018	54.910
Project Sally Maastricht	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2014 tm 2018	32.575
NB projects	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2014 tm 2018	40.401
Stichting Balls / ISH	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2014 tm 2018	72.257
Club Guy & Roni	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2014 tm 2018	71.547
Leine&Roebana/Date Dans en Theater	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2014 tm 2018	22.950
Korzo	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2017 tm 2018	25.882
Maas	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2017 tm 2018	18.062
Conny Janssen	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2017 tm 2018	29.382
ICK	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2017 tm 2018	29.876
Dox	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2017 tm 2018	18.062
Plan D	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2017 tm 2018	11.688
De Dansers	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2017 tm 2018	11.688
Panama Pictures	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2017 tm 2018	10.200
Another Kind of Blue	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2017 tm 2018	12.112
Backbone	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2017 tm 2018	6.604
Danstheater AYA	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2018	12.061
Jens van Daele	Arbeidsvoorwaardenmiddelen FPK-gezelschappen 2018	3.411
Ander		7.247
Totaal		<u><u>675.199</u></u>

1.4 Overige vorderingen

	31-12-2018	31-12-2017
Voorschotten studiekosten, uitkeringen	5.142	3.341
Nog te ontvangen rente	20	48
Nog te ontvangen bedragen	<u>6.207</u>	<u>3.712</u>
	<u>11.369</u>	<u>7.101</u>

1.5 Overlopende activa

	31-12-2018	31-12-2017
Vooruitbetaalde kosten	4.247	7.939
Nog te ontvangen bedragen	0	297
Borg	0	3.650
	<u>4.247</u>	<u>11.886</u>

1.6 Liquide middelen

	31-12-2018	31-12-2017
SNS bank	93.066	113.718
SNS Meersparen	253	253
ASN Sparen	25.335	100.288
Money You Sparen	100.004	95.336
	<u>218.658</u>	<u>309.595</u>

2.1 Doelvermogen

	2018	2017
Stand begin jaar	3.666.822	3.447.208
Resultaat	-47.977	219.615
Stand eind jaar	<u>3.618.845</u>	<u>3.666.823</u>

2.2 Voorziening studiekosten

	2018	2017
Beginstand per 1 januari	786.775	736.338
Uitgekeerde studiekosten	-344.619	-296.567
Vrijval verplichting studiekosten	-173.187	-90.823
Dotatie studiekosten	452.437	437.827
Eindstand	<u>721.406</u>	<u>786.775</u>

2.3 Voorziening uitkeringen

	2018	2017
Beginstand per 1 januari	404.527	417.226
Uitgekeerde uitkeringen	-183.760	-217.834
Vrijval verplichting uitkeringen	-67.649	-29.763
Dotatie uitkeringen	348.084	234.898
Eindstand	<u>501.202</u>	<u>404.527</u>

2.4 Crediteuren

	31-12-2018	31-12-2017
Crediteuren	3.679	5.178
Studiekosten crediteuren	32.582	9.423
	<u>36.261</u>	<u>14.601</u>

2.5 Belasting, loonheffing

	31-12-2018	31-12-2017
Afdrachten loonheffing	-112.072	-109.326
Ingehouden loonheffing Deelnemers	46.296	46.896
Ingehouden loonheffing Personeel	75.518	71.637
	<u>9.742</u>	<u>9.207</u>

2.6 Overlopende passiva

	31-12-2018	31-12-2017
Te betalen sociale verplichtingen	1.456	2.908
Nog te betalen bedragen	16.576	23.367
Nog te betalen accountantskosten	7.575	5.082
Vooruitgefactureerd / Overige	18.380	7.098
	<u>43.986</u>	<u>38.455</u>

NIET UIT DE BALANS BLIJKENDE VERPLICHTINGEN

Niet in de balans opgenomen verplichting is de maandelijkse huur van € 794,81.

Toelichting op de baten & lasten

3.1.1 Premie opbrengsten

	31-12-2018	Begroting 2018	31-12-2017
Premieontvangsten algemeen	318.204	295.000	288.555
Premieontvangsten individueel	35.417	30.000	31.670
Premieontvangsten individueel extra afdracht	6.985	0	1.939
	<u>360.606</u>	<u>325.000</u>	<u>322.164</u>

3.1.2 Arbeidsvoorwaardenmiddelen

	31-12-2018	Begroting 2018	31-12-2017
Arbeidsvoorwaardenmiddelen BIS-gezelschappen	601.250	601.250	601.250
Arbeidsvoorwaardenmiddelen FPK-gezelschappen	177.953	122.802	177.953
Afboeking niet ontvangen aan Arbeidsvoorwaardenmiddelen	-199.453	-144.302	-191.229
Subsidie Sectorplan Cultuur	0	0	-1.215
	<u>579.750</u>	<u>579.750</u>	<u>586.759</u>

Bij de post 'Arbeidsvoorwaardenmiddelen BIS-gezelschappen' is een voorziening getroffen ad. € 21.500,00 betreffende de afdracht van Introdans 2018 en bij de post 'Arbeidsvoorwaardenmiddelen FPK-gezelschappen' is een voorziening getroffen ad. € 177.953,00 betreffende de afdracht 2018 (zie ook punt 1.3 'voorziening debiteuren').

3.2.1 Beheerslasten personeel

	31-12-2018	Begroting 2018	31-12-2017
Directie 0,3 fte:			
Bruto salaris	18.825	18.074	18.463
Vakantiegeld	1.390	1.335	1.363
Sociale lasten	3.033	2.912	2.868
Pensioen premies	4.013	3.852	3.894
Overig	2.139	2.053	2.595
	<u>29.399</u>	<u>28.226</u>	<u>29.183</u>
Secretariaat 0,8 fte:			
Bruto salaris	34.319	32.949	33.032
Vakantiegeld	2.534	2.433	2.468
Sociale lasten	6.318	6.065	5.989
Pensioen premies	4.683	4.496	4.533
Reiskosten woon-werk	1.747	1.678	1.717
Overig	151	145	434
	<u>49.753</u>	<u>47.767</u>	<u>48.173</u>
Totaal	<u>79.152</u>	<u>75.994</u>	<u>77.356</u>

3.2.2 Beheerslasten materieel

	31-12-2018	Begroting 2018	31-12-2017
Huisvesting:			
Huur	10.412	10.000	14.693
Schoonmaak	396	1.000	1.525
Gas, water, electra	236	1.000	1.013
	<u>11.045</u>	<u>12.000</u>	<u>17.231</u>
Kantoorkosten:			
Reis, verblijfkosten personeel	957	625	887
Kantoorbenodigdheden	376	113	132
Portokosten	303	113	178
Telefoonkosten	234	700	552
Kleine inventaris	888	500	188
Boeken / Abonnementen	128	173	69
Salarisadministratie	2.220	2.500	2.390
Bedrijfsverzekeringen	6.929	6.700	6.635
Accountantskosten	5.082	5.082	5.687
Bankkosten	498	563	663
Representatie	59	125	86
Kantinekosten	446	488	557
Contributies, lidmaatschappen	650	650	650
ICT kosten	6.268	6.000	5.673
Afschrijvingskosten	1.173	480	1.063
Bestuurskosten	8.402	7.350	6.883
Algemene Bedrijfskosten	15	0	0
	<u>34.628</u>	<u>32.162</u>	<u>32.295</u>
Totaal	<u><u>45.673</u></u>	<u><u>44.162</u></u>	<u><u>49.526</u></u>

3.2.3 Activiteitenlasten personeel

	31-12-2018	Begroting 2018	31-12-2017
Loopbaanbegeleiding 1 fte:			
Bruto salaris	57.476	55.182	56.259
Vakantiegeld	4.244	4.075	4.155
Sociale lasten	9.798	9.407	9.237
Pensioen premies	10.763	10.333	10.446
Overig	4.487	4.308	5.590
	<u>86.768</u>	<u>83.306</u>	<u>85.686</u>
Marketing / publiciteit 0,3 fte:			
Bruto salaris	13.377	12.843	13.014
Vakantiegeld	988	948	966
Sociale lasten	2.348	2.255	2.199
Pensioen premies	2.313	2.221	2.244
Overig	1.037	996	1.292
	<u>20.064</u>	<u>19.263</u>	<u>19.714</u>
Uitvoerend personeel 0,6 fte:			
Bruto salaris	30.219	29.013	29.107
Vakantiegeld	2.232	2.143	2.174
Sociale lasten	5.594	5.371	5.277
Pensioen premies	4.130	3.965	3.999
Overig	1.614	1.549	1.890
	<u>43.788</u>	<u>42.041</u>	<u>42.447</u>
Totaal	<u>150.620</u>	<u>144.610</u>	<u>147.847</u>

3.2.4 Activiteitenlasten materieel

	31-12-2018	Begroting 2018	31-12-2017
Reis, verblijfkosten personeel	957	625	887
Reis, verblijfkosten buitenland	4.876	2.500	3.349
Ontvangen onkostenvergoeding verblijf buitenland	-1.979	-1.000	-1.160
Uitvoeringskosten secretariaat	6.023	9.735	4.795
Marketing, publiciteit	8.429	7.500	23.762
Website	1.071	4.000	7.332
	<u>19.378</u>	<u>23.360</u>	<u>38.966</u>

3.2.5 Studiekosten dansers

	31-12-2018	Begroting 2018	31-12-2017
Vrijval verplichtingen studiekosten	-173.187	-50.000	-90.823
Nieuwe toekenningen studiekosten	425.435	400.000	428.346
Bijzonder potje studiekosten	27.002	12.500	9.481
	<u>279.250</u>	<u>362.500</u>	<u>347.004</u>

3.2.6 Uitkeringskosten dansers

	31-12-2018	Begroting 2018	31-12-2017
Vrijval verplichtingen uitkeringen	-67.649	-10.000	-29.763
Nieuwe toekenningen uitkeringen	348.084	350.000	234.898
Bijzonder potje uitkeringen	0	12.500	0
	<u>280.434</u>	<u>352.500</u>	<u>205.135</u>

3.3.1 Beleggingsresultaten

	31-12-2018	Begroting 2018	31-12-2017
Bewaar en beheerkosten	-33.184	-30.000	-31.593
Ongerealiseerde opbrengst	-115.177	76.376	108.486
Gerealiseerde opbrengst	-25.316	0	32.704
Coupon rente	16.727	25.000	20.609
Dividend	23.698	30.000	28.920
	<u>-133.252</u>	<u>101.376</u>	<u>159.126</u>

3.3.2 Diverse baten

	31-12-2018	Begroting 2018	31-12-2017
Rente baten	65	500	179
Diverse baten	2.603	0	17.230
	<u>2.668</u>	<u>500</u>	<u>17.409</u>

3.3.3 Diverse lasten

	31-12-2018	Begroting 2018	31-12-2017
Diverse lasten	69	0	10
Verhuiskosten	3.172	3.500	0
	<u>3.241</u>	<u>3.500</u>	<u>10</u>

Resultaat van baten en lasten

	31-12-2018	Begroting 2018	31-12-2017
Resultaat	-47.977	0	219.615
	<u>-47.977</u>	<u>0</u>	<u>219.615</u>

Het negatieve resultaat is onttrokken van het Doelvermogen.

