STATISTICS DENMARK

Documentation of statistics for Activities of foundations 2025

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1 Introduction

The purpose of this statistic is to give new knowledge about foundation by showing the activities of the foundation in form of grants and payouts. The statistics was published for the first time in 2016.

2 Statistical presentation

The statistics shows activities of foundations by grants and payouts in DKK million. The grants are aggregated by purpose, main area, instruments and type of recipient..

2.1 Data description

The statistics shows activities of foundations in form of grants and payouts. The statistic covers all grants from the foundation internal as well as external. Internal could be expansion of buildings, a research foundations costs to research in house or a museums purchases of to their own displays. External is grants according to the mission statement, which the foundation do not carry out on their own, and where there is no anticipation of return. The statistic do not cover operating costs for the foundation. The statistics primarily describe grants and payments for non-profit activities, but also includes grants for non-charitable purposes - e.g. family purposes.

The statistics highlight foundation grants within the areas of: Culture, Social purposes, Nature and environment, Health, Education and public enlightenment, Business and regional development, International humanitarian purposes, and Research and development. They include grants from both Commercial and Charitable foundations, as well as certain associations.

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For several purposes, the grants are further broken down by main areas, which refer to the specific sub-areas a foundation grant is allocated to under each purpose. The grants are also broken down by applied instruments, which describe the mechanisms through which the grants support the purpose, as well as by recipients, categorized as domestic or foreign and by recipient type.

2.2 Classification system

The statistics are grouped according to overall purposes, e.g. education or culture. The grants are also distributed on main areas, as well as according to which instrument that has been used. Finally, the grants are grouped by whether the recipient is domestic or foreign, as well as the type of recipient (e.g. public institutions, individuals, private enterprises).

2.3 Sector coverage

The statistic covers the private sector.

2.4 Statistical concepts and definitions

Payouts: Payouts are funds that are paid out in the reference year. They can be granted in the reference year or in earlier years.

Grant: Grants are approved for donation in the reference year. They can be paid out in the reference year or in the following years.

2.5 Statistical unit

Private Danish foundations and foundation-like non profit associations.

2.6 Statistical population

Foundations with the legal forms "Commercial foundation and "Civil foundations etc." in ESR (Danish Statistical Business Register). All foundations which are registered with these legal forms are in the population, if they are in the private sector. Added to these are a number of associations etc., which acts in the same way as foundations with substantial grants are added, e.g. patient associations. These are selected on the basis of the tax administrations list of acknowledged associations under "Ligningslovens" 8 A, as well as a few other units that define themselves as foundations.

2.7 Reference area

Denmark

2.8 Time coverage

The statistics cover the period from 2016 onwards.

2.9 Base period

Not relevant for this statistic

2.10 Unit of measure

Number of funds. Grants and payouts in DKK millions.

2.11 Reference period

01-01-2025 - 31-12-2025

2.12 Frequency of dissemination

Yearly

2.13 Legal acts and other agreements

The statistics are gather according to Lov om Danmarks Statistic §6

2.14 Cost and burden

The burden on community level is under DKK 500.000.

2.15 Comment

Additional information can be reached by the subject page for the statistic

3 Statistical processing

The statistics are compiled annually based on data reported through an electronic questionnaire or file submission. The reported information is subject to validation checks, both directly in the questionnaire and subsequently through standardised editing and error-detection procedures. The published results cover all foundations included in the statistics. For the largest foundations and foundation-like associations, the published figures are based on reported data, while grants awarded by the remaining foundations are estimated on the basis of information on tax deductions.

3.1 Source data

The statistics are based on a questionnaire survey among Danish foundations and associations. The population comprises all private-sector organisations with the legal forms of commercial foundations, foundations, and other self-governing institutions. A full enumeration of approximately 300 foundations is conducted. These foundations are selected on the basis of their use of tax deductions under the Danish Foundation Taxation Act and previous reporting. For smaller foundations, grants are estimated on the basis of their use of tax deductions. In addition, the population is supplemented by a group of entities, such as patient associations, that operate as foundations.

3.2 Frequency of data collection

Yearly

3.3 Data collection

The respondents can choose between an electronic questionnaire where the grants are aggregated or a file report form, where the information is listed on grant level. The questionnaire is available at the homepage of Statistics Denmark.

3.4 Data validation

The collected information is controlled by the standardized system for error detection in Statistics Denmark. The system gives warnings on consistency errors and unlikely values. Possible errors are controlled and corrected, in some cases by contact to the respondent.

3.5 Data compilation

The published results cover the total population of foundations and foundation-like associations.

For foundation-like associations and foundations with grants exceeding DKK 5 million, the statistics are based on a full count. Foundation-like associations are identified on the basis of the Danish Tax Agency's list of approved associations under Section 8 A of the Danish Tax Assessment Act, as well as a small number of other entities that define themselves as foundations. Foundations with grants exceeding DKK 5 million are identified on the basis of their use of the tax deduction provisions under the Danish Foundation Taxation Act or on the basis of previous reporting to the statistics from foundations with similar characteristics.

For the remaining foundations, total grants are estimated on the basis of the foundations' use of the tax deduction provisions under the Danish Foundation Taxation Act. The estimated grants are then distributed by purpose using allocation keys calculated from reports submitted by foundations with grants below DKK 10 million.

No imputation is carried out for missing information within individual records (item non-response), nor is imputation carried out for entire missing records in cases of non-response (unit non-response).

3.6 Adjustment

Not relevant.

4 Relevance

Grants awarded by foundations constitute a significant contribution to society. The statistics provide a unique insight into the activities and grant-making of foundations, which are not covered by other official statistics. The statistics cover all grants awarded by foundations, both internal and external.

4.1 User Needs

Grants awarded by foundations constitute a significant contribution to society. The statistics provide information on foundation grant-making that is not covered by other official statistics. The survey is conducted in cooperation with the Danish Social Agency, the Ministry of Culture, and the Danish Agency for Higher Education and Science.

4.2 User Satisfaction

No user satisfaction survey.

4.3 Data completeness rate

There are no regulations in this area.

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5 Accuracy and reliability

There are no indications of significant bias in the results. However, there may be some uncertainty associated with the estimates of grants and their distribution by purpose for foundations with grants below DKK 5 million, as the grants are estimated based on the foundations' use of the tax deduction provisions under the Danish Foundation Taxation Act, while the distribution by purpose is based on allocation keys calculated from reports submitted by foundations with grants below DKK 10 million.

5.1 Overall accuracy

There are no indications of significant bias in the results, but there may be some uncertainty associated with the estimates for foundations with grants below DKK 5 million.

5.2 Sampling error

The statistics are based on a combination of a full count of foundation-like associations and foundations with grants exceeding DKK 5 million, and estimated grants for the remaining foundations.

5.3 Non-sampling error

There is no assessment of big uncertainties. The largest uncertainty is on smaller units which are less important to the overall picture. The distribution of the grants by purpose is based on the reporting party's interpretation of the guidance. There may therefore be differences in understanding.

5.4 Quality management

Statistics Denmark follows the recommendations on the organisation and management of quality set out in the Code of Practice for European Statistics and the accompanying implementation model, the Quality Assurance Framework. Read more about these on the page Quality in official statistics.

Quality management is supported by common principles, guidelines and managerial responsibility for quality in statistical products and processes. The aim is to ensure a systematic and consistent approach to quality across the entire statistical production.

5.5 Quality assurance

Quality assurance at Statistics Denmark is integrated into the statistical production processes and is carried out in accordance with the principles of the Code of Practice for European Statistics. Read more on the page Quality in official statistics.

Quality assurance includes the continuous use of standardised procedures, documentation in line with international standards and internal controls related to data collection, data processing and dissemination. Experience gained from production is continuously used to identify needs for adjustments and improvements.

5.6 Quality assessment

The statistics cover the largest foundations and foundation-like associations through a full count, ensuring a high level of coverage of total grants. For foundations with grants below DKK 5 million, total grants and their distribution by purpose are estimated based on the foundations' use of the tax deduction provisions under the Danish Foundation Taxation Act and allocation keys derived from reports submitted by foundations with grants below DKK 10 million. Consequently, uncertainty is primarily associated with the estimates for smaller foundations, whereas the largest foundations, which account for the majority of total grants, are included directly in the statistics.

5.7 Data revision - policy

Statistics Denmark revises published figures in accordance with the Revision Policy for Statistics Denmark. The common procedures and principles of the Revision Policy are for some statistics supplemented by a specific revision practice.

5.8 Data revision practice

The statistics does not publish preliminary figures

6 Timeliness and punctuality

These statistics are published ii months after the end of the reference period. Publications are released on time, as stated in the release calendar.

6.1 Timeliness and time lag - final results

Results are published 11 months after the end of the reference period.

6.2 Punctuality

These statistics are published without delay, with reference to the announced time of publication in the release calendar.

7 Comparability

The statistics have been compiled since 2016. Changes in the classification of grants by main field in 2019 and 2022 limit comparability over time for certain purposes. From 2025 onwards, the compilation methodology has been revised, which may affect comparability with previous years, particularly for smaller foundations. There are no international standards in this area, limiting comparability with similar statistics from other countries. No other official statistics on this subject are published.

7.1 Comparability - geographical

The statistic is not part of an European survey, and there are limited possibilities for comparison to other countries.

7.2 Comparability over time

The statistics have been compiled annually since 2016.

The questionnaire for foundations was revised for the 2019 survey. Major changes were made to the subcategories within the purposes social affairs, nature and environment, health, and education. Grants distributed by these subcategories are therefore only comparable within the periods 2016-2018 and from 2019 onwards. Results for the distribution of grants by purpose, instrument, and recipient are comparable throughout the entire period.

The main areas of scientific and religious purposes were removed from the survey in 2022, which means that caution should be exercised when making comparisons over time, particularly for other purposes.

From the 2025 reference year, the statistics are based on a full count of foundation-like associations and foundations with grants exceeding DKK 5 million, combined with estimated grants for the remaining foundations. As a result, caution should be exercised when comparing results before and after 2025.

7.3 Coherence - cross domain

There is no other official statistics on this topic.

7.4 Coherence - internal

The internal coherence is secured by controls embedded in the online questionnaire.

8 Accessibility and clarity

These statistics are published yearly in a Danish press release, at the same time as the tables are updated in the StatBank. In the StatBank, these statistics can be found under the subject Grants and payments by foundations. For further information, go to the subject page.

8.1 Release calendar

The publication date appears in the release calendar. The date is confirmed in the weeks before.

8.3 User access

Statistics are always published at 08:00 a.m. on the date announced in the release calendar. No one outside Statistics Denmark has access to the statistics prior to publication.

8.2 Release calendar access

The Release Calendar can be accessed on our English website: Release Calendar.

8.4 News release

These statistics are published yearly in a Danish press release.

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8.5 Publications

Not relevant

8.6 On-line database

The statistics are published in the StatBank under the subject Grants and payments by foundations in the following tables:

- FOND00: Grants by foundation type, level of funding, key figures and time
- FOND01: Grants by foundation type, key figures, purpose and time
- FOND02: Grants by foundation type, instrument, purpose and time
- FOND03: Grants by foundation type, type of recipient, purpose and time
- FOND04: Grants by foundation type, nationality of recipients, purpose and time
- FOND06: Grants for cultural purposes by foundation type, main areas and time
- FOND12: Grants for social purposes by foundation type, age groups, main areas and time
- FOND14: Grants for health purposes by foundation type, main areas and time
- FOND15: Grants for educational purposes by foundation type, main areas and time
- FOND16: Grants for business promotion and regional development purposes by foundation type, main areas and time
- FOND17: Grants for philanthropic- and non philanthropic purposes by foundation type, key figures and purpose
- FOND19: Grants for Nature, Climate and Environment purposes by foundation type and main area
- FOND20: Grants for Research purpose by foundation type, field and competitive founding
- FOND21: Grants for green research purposes by foundation type and subcategory

8.7 Micro-data access

There is no access to the statistics' microdata. Researchers and other analysts may contact Statistics Denmark for further information about the statistics and the published results.

8.8 Other

No remarks.

8.9 Confidentiality - policy

Data Confidentiality Policy for Statistics Denmark is applied.

8.10 Confidentiality - data treatment

Results are only published on an aggregated level where confidentiality treatment is not necessary.

8.11 Documentation on methodology

Not relevant.

8.12 Quality documentation

Documentation on quality management and quality assurance at Statistics Denmark is available in the form of common guidelines and manuals describing the principles and procedures for statistical production. These include descriptions of quality principles documentation requirements and standards for metadata. Relevant aspects are described in the other quality sections of this statistical documentation.

9 Contact

The administrative placement of these statistics is in the division of Science, Technology and Culture, Business Statistics. The contact person is Sara Tvile Marker, tel.: + 45 2374 2836 and e-mail: STK@dst.dk.