

**Documentation of statistics for  
Activities of foundations 2023**

## **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 mio. 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 include distributions for e.g. family purposes.

The statistics highlight foundation grants within the areas of: Science, Culture, Social purposes, Nature and environment, Health and exercise, Education and public enlightenment, Business and regional development, International humanitarian purposes, and Religious purposes. They include grants from both Commercial and Charitable foundations, as well as certain associations. For several purposes, the grants are further broken down by main area, which refers to the specific sub-area a foundation grant is allocated to under each purpose; applied instruments, which describe the mechanism through which the grant supports the purpose; and types of recipients, categorized by domestic and international recipients as well as recipient types.

### **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 mio.

## **2.11 Reference period**

01-01-2023 - 31-12-2023

## **2.12 Frequency of dissemination**

Yearly

## **2.13 Legal acts and other agreements**

The statistics are gathered according to Lov om Danmarks Statistik §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 statistic is produced yearly by survey. Data is collected by electronic questionnaire or file report form. Error detection is conducted directly in the questionnaire or afterwards by standardized error detection routines. The published results are raised to the level of the population. A stratified random sampling is used on the basis of grants in previous and last years use of tax credits, as well as legal form.

### 3.1 Source data

The statistics are based on a survey conducted among Danish foundations and associations. The population includes all organizations in the private sector with the legal structures of Commercial Foundations, as well as Foundations and other self-governing institutions. A stratified sample of 550 foundations is drawn and scaled based on the foundation's utilization of tax deductions under the Foundation Tax Act. This 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 here: [oplysningsside for indberettere](#) på Danmarks Statistiks hjemmeside

### 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 are raised to the level of the population. A stratified random sampling is used on the basis of the grants from the previous years (or last years use of tax credits), as well as legal form. By grossing up a reweighting and calibration using regression techniques is applied to the weight of the individual foundation. Imputation is not used, neither in the case of partially lacking information in the individual record (item non-response), nor in the case of completely lacking reporting from an enterprise (unit non-response). The latter, instead, is handling through reweighting as part of the grossing up procedure.

### **3.6 Adjustment**

Not relevant

## **4 Relevance**

Payments from foundations gives a substantial contribution to society. The statistic gives information about the activities for foundations, which is not covered by other official statistics. The statistic covers all grants from the foundation internal as well as external.

### **4.1 User Needs**

Payments from foundations gives a substantial contribution to society. The statistic gives information about the activities for foundations, which is not covered by other official statistics. Payments from foundations gives a substantial contribution to society. The survey is conducted in collaboration with the Ministry of Social Affairs and Housing, The Ministry for Culture, and 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.

## **5 Accuracy and reliability**

There is no indication of large biases in the result. There can be a small underestimation due to measurement error due to non-response among the smaller units.

### **5.1 Overall accuracy**

There is no indication of large biases to the result.

### **5.2 Sampling error**

The coefficient of variation for total grants are:

- 0,8 percent for commercial foundations
- 4,3 percent for Civil foundations etc.

### **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 organisation and management of quality given in the Code of Practice for European Statistics (CoP) and the implementation guidelines given in the Quality Assurance Framework of the European Statistical System (QAF). A Working Group on Quality and a central quality assurance function have been established to continuously carry through control of products and processes.

## **5.5 Quality assurance**

Statistics Denmark follows the principles in the Code of Practice for European Statistics (CoP) and uses the Quality Assurance Framework of the European Statistical System (QAF) for the implementation of the principles. This involves continuous decentralized and central control of products and processes based on documentation following international standards. The central quality assurance function reports to the Working Group on Quality. Reports include suggestions for improvement that are assessed, decided and subsequently implemented.

## **5.6 Quality assessment**

The greatest quality issue arises from the scale of the survey. The focus in error detection is to get the most significant units correct. Quality problems will therefore be greater on smaller units.

## **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**

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

### **6.1 Timeliness and time lag - final results**

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

### **6.2 Punctuality**

The statistic is published according to schedule

## **7 Comparability**

There are no international standards on the topic, and there are no other official statistic.

### **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 from 2016. The questionnaire for the foundations has been revised for the survey for 2019. The main areas have been changed within the purposes social, nature and environment, health and education. Grants summed up in main areas within these purposes are therefore only comparable from 2016 to 2018. Results for distributions on purposes, instruments and recipients are comparable over the entire period 2016-2021. The main area within the purpose scientific has been removed from the survey in 2022, which means that care must be taken when comparing over time, especially other purposes.

### **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**

The main results are published in a NYT from Statistics Denmark and related tables in the Statbank. See also [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 8:00 a.m. at the day announced in the release calendar. No one outside of Statistics Denmark can access the statistics before they are published.

### **8.2 Release calendar access**

The Release Calendar can be accessed on our English website: [Release Calendar](#).

### **8.4 News release**

[Subject page](#)

## 8.5 Publications

Not relevant

## 8.6 On-line database

The statistics are published in the StatBank under the subject [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

Access to anonymised microdata may be granted under the rules for research access.

## 8.8 Other

No remarks

## 8.9 Confidentiality - policy

See Statistics Denmark's [policy on confidentiality](#)

## 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**

Results from the quality evaluation of products and selected processes are available in detail for each statistics and in summary reports for the Working Group on Quality.

## **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](mailto:STK@dst.dk).