

# Giving in Europe

The state of research on giving in 20 European countries

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# Research on Giving in Denmark

*The state of research on giving by households, corporations, foundations and charity lotteries to charitable organisations in Denmark.*



An ERNOP publication

This publication is part of *Giving in Europe. The state of research on giving in 20 European countries*. The full publication is available at [www.europeangiving.eu](http://www.europeangiving.eu). An executive summary of the full publication can be found [here](#) and a two-pager summarising the quality of data and the preliminary (lower bound) estimations of giving in 20 countries can be found [here](#).

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# Research on Giving in Denmark

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## Introduction on Giving Research in Denmark

Research on private giving is a marginal field in Danish social sciences. Moreover, the few studies on philanthropy and gift giving that actually have been published primarily take a historical and qualitative approach. The aim has typically been to examine the role of benevolent organisations and civic institutions in the wake of the abolition of absolutism and the constitution of 1849.

Notably, Bundesen et. al. (2001) examined the historical roles of voluntary social organisations in social policy and the development of a welfare system. The argument is that in the transformation from agrarian communities towards an industrialized society the philanthropic organisations helped lay the foundations for a welfare state. As of today, when tax-based welfare services face challenges, philanthropic ideas and organisations are invited by state and market players to play a formative role in shaping society.

In his genealogy of social work, Villadsen (2004) labelled this new development “the return of philanthropy”. In a later critical study of modern welfare provision he identifies similarities between modern welfare and what he calls “good old” philanthropy (Villadsen, 2011). In line with this, Egholm Feldt (2007) deals historically with these relations between the state and grant-giving foundations, demonstrating how bourgeois philanthropy has contributed to shaping the particular Danish type of welfare state.

In addition to these descriptions and historically informed case studies, three developing and more quantitative oriented areas of research deserve mention:

First, comprehensive quantitative studies on voluntary work have been undertaken in the last 10 years, originally as part of the international research project *The Johns Hopkins Comparative Nonprofit Sector Project* (see, for example, Fridberg & Henriksen, 2014 and Koch-Nielsen et. al., 2006). Voluntary work can be perceived as philanthropy insofar as it is intended for the benefit of others than oneself, for example, by giving time or care instead of money. Furthermore, in the most recent study of voluntary work, a survey-based chapter on the individual giving of money was included (Taxhjem, 2014).

Second, in 2013 the CBS Center for Civil Society Studies was established in order to advance Danish research on civil society activities. The centre focuses, among other things, on philanthropic foundations, predominantly from quantitative and historical perspectives (see Lund & Meyer, 2011, Lund, 2015, and Lund & Berg, 2015), but the results of this work have not yet been fully published.

Third, charities and philanthropic foundations are subject to considerable attention from think tanks, consultancies and charity associations. Most importantly, ISOBRO\*, the Danish Fundraising Association has published analyses on the development in funding of their member organisations (see, for example, ISOBRO & Deloitte, 2014), while a yearly publication from the Danish consultancy

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Kraft & Partners deals with key developments and tendencies in the industry of foundations, focusing, e.g., on taxation, evaluation and transparency.

In short, Danish research on philanthropy is limited in scope and scale. In the following pages we study what is currently quantifiable about giving in Denmark. We focus on the available monetary data, and do not attempt to estimate the monetary value of voluntary work and membership-based charity, e.g., self-help and church activities.

## **Giving by individuals**

### **Descriptive statistics of giving by individuals in vivo**

Approximately 1 000 organisations in Denmark have been authorized in accordance with the *tax assessment act* section 8a (Skatteministeriet, 2014) to receive donations from individual givers, who thus qualify for tax deductions corresponding to a maximum yearly amount donated of approximately € 2 000. The organisations report donations to the tax authorities, and the individuals' due tax is reduced accordingly. Consequently, the tax authorities have accurate data on giving by individuals, but unfortunately it has not been possible to gain access to this data. Therefore, we will have to consult other sources of data to shed light on giving by individuals in vivo. In a recently published comprehensive quantitative study of voluntary work in Denmark, a chapter on the individual giving of money was included (Taxhjelm, 2014). The data were collected through a phone-based survey (CATI) where a representative sample of Danes aged 16 to 85 were contacted with a response rate of 67 % to follow (Fridberg, 2014a: 23-24). In this study, the data from 2012 are compared to similar data from 2004, which were collected as part of the international research project *The Johns Hopkins Comparative Nonprofit Sector Project* (see Koch-Nielsen et. al., 2006). In the 2012 survey, method, definitions and response categories were adopted in order to maintain comparability with the 2004 survey and other research projects following the guidelines from *The Johns Hopkins Comparative Nonprofit Sector Project*.

Table 9.1 shows the percentage of individuals aged 16 years or more donating to different purposes and the mean amount donated in 2012. The total percentage of individuals donating proved to be fairly stable from 2004 to 2012, which gives us reason to expect the data from 2013 to be not much different from 2012 (Taxhjelm, 2014: 251).

**Table 9.1 Percentage of individuals donating to different purposes and the mean amount donated in 2012. Data extracted from Taxhjem (2014)**

	<b>% individuals that donated to</b>	<b>Mean amount donated EUR</b>
Religion	5 %	540
Health	47 %	98
International activities	40 %	86
Social area	13 %	90
Culture	4 %	244
Environment	7 %	125
Education	5 %	158
Amateur sports	13 %	240
Other	19 %	122
<b>Total</b>	<b>71 %</b>	<b>267</b>

While almost half of Danes aged 16 years or more donate to health and international activities, the mean amount donated in these two areas is relatively small. In the case of religion the tendency is the opposite, since only 5 % donate to religion, but with a mean amount donated of € 540. It must be noted that although the total mean amount donated is € 267, approximately 75 % of the giving individuals give less than € 208. This is due to the fact that most Danes give relatively small amounts of money, while few Danes give very large amounts of money.

Based on the data from the table above and the number of individuals in the population, we are able to calculate the total sums given by individuals to different purposes, which are summarized in table 9.2.

**Table 9.2 Giving by individuals to different purposes in 2012. Data calculated on the basis of Taxhjem (2014)**

	<b>million EUR</b>	<b>percentage</b>
Religion	107	13 %
Health	183	23 %
International activities	137	17 %
Social area	47	6 %
Culture	39	5 %
Environment	35	4 %
Education	31	4 %
Amateur sports	124	16 %
Other (not specified)	92	12 %
<b>Total</b>	<b>795</b>	<b>100 %</b>

Health and international activities are the primary purposes of giving followed by sports and religion. Social causes, culture, the environment and education are minor fields of giving. Since there are no other data sources available it is difficult to assess the accuracy of the data presented above. As already described the data were collected and analysed in accordance with generally accepted methodological principles, which gives us no reason to doubt the quality of the data. However, individuals might tend to overestimate their giving to charity when answering a survey. Consequently, the total amount given by individuals in vivo might be somewhat lower than the € 795 million reported in table 9.2.

#### **Descriptive statistics on giving by bequest**

Not much data on individual giving for charity by bequest are publicly available. We do not know the mean amount given by bequest, nor the number of individuals which have given by bequest. However, ISOBRO, the Danish Fundraising Association, has examined the funding of their member organisations, including some data about the amounts given by bequest to their member organisations (ISOBRO & Deloitte, 2014). The findings are based on a survey sent to the member organisations. ISOBRO estimates that the survey is representative and that the total income of the organisations that responded is equivalent to approximately 75 % of the total income of organisations which have been authorized to receive donations in accordance with the *Tax Assessment Act* Section 8a, as described above. In order to get a more accurate account of the real amounts given, the amounts shown in the table have been multiplied from 75 % to 100 %. The table shows the amounts distributed to different types of organisations.

**Table 9.3 Charitable bequests given to organisations fundraising for charity in 2013. Data extracted from ISOBRO & Deloitte (2014)**

	<b>million EUR</b>	<b>percentage</b>
Religious organisations	7	10 %
Health/disability organisations	39	58 %
International aid organisations	16	24 %
National social organisations	3	5 %
Environment/nature/animals organisations	2	3 %
<b>Total</b>	<b>67</b>	<b>100 %</b>

Health/disability organisations and international aid organisations receive the biggest amounts from charitable bequests, although it must be noted that the total amount received from charitable bequests is relatively small compared to giving by individuals in vivo. On the other hand, the actual amount given by bequest might be somewhat larger, since giving to charity organisations, which have not been authorized to receive donations, are not included in the data presented above. Consequently, the € 67 million should be regarded as a minimum of non-family giving by bequest.

## **Giving by corporations**

### **Descriptive statistics of giving by corporations**

Initially, in the first paragraph, we explained that individuals are allowed tax deductions when giving money to organisations which have been authorized to receive donations in accordance with the *Tax Assessment Act* Section 8a. This is also the case for corporations. Corporations are allowed annual tax deductions corresponding to up to 15 % of their taxable income. As is the case with individual giving these rules form the basis of quite accurate data on giving by corporations, but unfortunately it is not possible to access the data. This leaves us with no quantitative data on giving by corporations. We neither know the total, nor the mean amount donated by corporations, nor the proportion of corporations donating to charity. The following section therefore contains more qualitative reflections which might be helpful in future efforts of collecting quantitative data.

Vallentin (2013) examines in what ways Corporate Social Responsibility (CSR) can be perceived as philanthropy. Philanthropy is one type of CSR characterized by corporations giving to charity. Vallentin argues that Danish corporations in recent years have increased their attention towards communicating and highlighting their responsible actions. Philanthropy, then, is a very suitable way of communicating social responsibility.

Providing data on giving by corporations is complicated by the fact that corporations not only give money, but also give time, products or services to charity. For example, corporate volunteering is a kind of corporate philanthropy which has become more common in Denmark, making it possible for employees to do voluntary work during working hours (Vallentin, 2013: 21).

Furthermore, some Danish companies donate products or services instead of money. It gets even more complicated to estimate corporate giving in Denmark when taking into consideration that a large proportion of major Danish corporations are so-called Foundation owned Businesses (FoBs), e.g., the brewing corporation Carlsberg, the pharmaceutical corporations Novo Nordisk and Lundbeck, and the shipping corporations A.P. Møller-Mærsk and Lauritzen. This rather special model of ownership in the private sector formerly generated tax privileges, competitive advantages and prevented foreign takeovers of corporations. As we shall see in the following section, the FoBs are obliged by self-imposed stages to donate considerable amounts of money to worthy causes. This specific way of giving must be taken into consideration when examining giving by non-foundation-owned corporations in Denmark.

## **Giving by foundations**

### **Descriptive statistics of giving by foundations**

The Danish landscape of philanthropy consists of many small foundations donating limited amounts of money. We estimate a population of at least 14,000 self-governed entities, including 1,350 so-called FoBs (presented earlier in this chapter). These FoBs have a total equity of roughly € 57 billion, of which more than half relates to the top 100 largest companies. If we look at their philanthropic activities, some corporate funds have none of these activities at all, and among the rest of them annual distributions with philanthropic aims vary from 0.4 % to 10 % of capital assets. On average, they distribute about 2 % of their accumulated wealth (Lund & Meyer, 2011).

Data from the CBS Center for Civil Society Studies show that in 2013 Danish philanthropic foundations gave approximately € 1 200 million. The top-twenty donors accounted for more than 80 % (Lund, 2015). The two primary areas of giving by foundations are the arts and sciences. Lund & Berg (2015: 8) estimate that foundations provide approximately 10 % of the total funding of Danish cultural activities, primarily for purposes related to art museums.

In a case study of 12 Danish philanthropic foundations, Fejerskov & Rasmussen (2014: 16-17) identify a growing trend in the way Danish foundations are engaging internationally. Having traditionally mainly supported Danish organisations working abroad, more Danish foundations today are working directly with international players and organisations in developing countries, although the majority of the foundations' support is still given to activities in Denmark and selected countries where the FoBs do business.

## **Giving by charity lotteries**

### **Descriptive statistics of giving by charity lotteries**

In Denmark charity lotteries can only take place with a license from the Danish Gambling Authority. Associations, organisations, committees or institutions can apply for a temporary license that needs to be renewed by reapplication every time a lottery is to take place. With the license follows an obligation to report the accounts of the lottery and a requirement to donate at least 35 % of the total sales to charity. We can distinguish three types of charity lottery.

The first type is local associational lotteries, which are often organized by local associations in order to strengthen their economy. There are no publicly available data on the amount of money given by these charity lotteries, since the Danish Gambling Authorities do not publish the reports from these lotteries, or the statistics based on the reports.

The second type is national charity lotteries, which are lotteries organized by national charity organisations. The profits from national charity lotteries are donated to specific charitable purposes. ISOBRO, the Danish Fundraising Association, estimates that in 2011 approximately € 10 million was given by these kinds of lotteries, of which The Danish Cancer Society gave approximately 75 %.

The third, and also largest, type of lottery is the national state-controlled lotteries. Four state-controlled Danish charity lotteries have been granted permanent license to organize lotteries. Two of them, Landbrugslotteriet and Varelotteriet, donate their profits primarily for community development, and social and humanitarian purposes. The net amounts donated are not publicly available. The two others, Danske Spil and Klasselotteriet, are owned by the state and their profits are distributed to charity in accordance with the act on the distribution of profits from lotteries, horse racing and dog racing (Kulturministeriet, 2010). This act states that the profits must be transferred to a number of pools administrated by ministries and organisations. Associations can then apply to the pools for funding for charitable activities. However, it should be noted that considerable amounts of money from the pools, e.g., in the social area and the area of healthcare, are distributed to associations depending on the association's proven ability to fund raise money. By this mechanism, associations that have already achieved private funding are rewarded by the Danish government as eligible for extra funds.

Table 9.4 shows the approximately total amount of money given by the two biggest charity lotteries in 2013 and the distribution of the money between purposes of the different pools.

**Table 9.4 Giving by the two largest Danish state-controlled charity lotteries in 2013 (*Danske Spil* and *Klasselotteriet*). Data and distribution key extracted from Kulturstyrelsen (2015) and Kulturministeriet (2010)**

	million EUR	percentage
Culture and sports	164	70 %
Health and fighting disease	7	3 %
Social area	24	10 %
Research	1	1 %
Nature and outdoor life	8	3 %
Education and youth	30	13 %
<b>Total</b>	<b>234</b>	<b>100 %</b>

Culture and sports are the primary areas of giving by charity lotteries. For a number of reasons, the total amount given by charity lotteries might be somewhat bigger than the € 234 million reported in the table. First, the estimated € 10 million given by national charity lotteries should be added; second, the two smallest of the permanently licensed lotteries are not included; and third, the local associational lotteries are not included. Consequently, € 244 million should be regarded as a minimum of giving by charity lotteries. However, it is our assessment that the correct amount is not very far above that reported, since some of the giving by temporary local charity lotteries might already have been reported as individual giving. People might perceive it as more charity than lottery when participating in local lotteries, thereby reporting their money spent on charity lotteries as just charity when answering the surveys mentioned in the first paragraph on giving by individuals.

Finally, it is worth considering whether the state-controlled charity lotteries should actually be regarded as charity. The proportions given to each area are regulated in the act on the distribution of profits from lotteries, horse racing and dog racing, and the state is thereby through the law and its ownership of the lotteries intervening in this area of giving. One could argue that this is more an act of public welfare than charity.

## Conclusion

Table 9.5 sums up what we know about the minimum amounts given by individuals, corporations, grant-giving foundations - including Foundation owned Businesses (FoBs) - and charity lotteries.

**Table 9.5 Estimated minimum giving in Denmark in 2013**

Sources of contribution	million EUR	percentage
Individuals	862	42 %
<i>In vivo</i>	795	
<i>Bequests</i>	67	
Corporations	-	-
Foundations	1 200+	58 %
(Charity) lotteries	(244+)	-
( <i>State-controlled charity lotteries</i> )	234) <sup>37</sup>	
( <i>Non-state-controlled charity lotteries</i> )	10	0.5 %
<b>Total</b>	<b>2 072</b>	<b>100 %</b>

Research-based knowledge on these different types of giving in Denmark differs greatly, e.g., we know a lot about giving by individuals, but next to nothing about giving by corporations, and far too little about lotteries - including valid estimates of transaction costs (Møller & Nielsen, 2009). We already have access to data on giving by the two largest state-controlled charity lotteries and an estimate of giving by non-state-controlled national charity lotteries, but the total amount reported should be regarded as a minimum, since we do not have access to the data on the two smallest of the state-controlled lotteries or all the local associational lotteries. Furthermore, one could argue that giving by state-controlled lotteries is more public welfare than charity.

When it comes to giving by individuals we are in better shape. The survey-based data give us an account of giving by individuals *in vivo*, which, despite being of good methodological quality, might be overestimated due to self-reporting. Data on the funding of fundraising organisations provide a minimum amount of giving by bequest. As regards both corporations and individuals, the tax authorities have very accurate data on giving eligible for tax deductions. The CBS Center for Civil Society Studies in turn has initiated a constructive dialogue with the tax authorities in order to gain access to data of this kind.

It must also be noted that we have not included giving through membership organisations. In a Danish context this renders a notable bias in the area of religion, since 75 % of Danes are members of the national church (*Folkekirken*), financed by a special (membership only) church tax generating € 771 million in the fiscal year 2013 (Denmarks Statistik, 2013). We have no data documenting giving to congregation churches outside *Folkekirken*. This task would indeed be a demanding but relevant one to be addressed in future research.

<sup>37</sup> As a general principle, amounts from lotteries that are decided upon by governments or include political interference are excluded from total amounts, because it is not considered as private actor.

To complete the picture, we also need more information about non-monetary giving. Fortunately, a comprehensive research program is in progress documenting the value of voluntary work and other non-monetary civil society contributions (Boje et al., 2014). 38 % of the population aged 16 years or more volunteer (Fridberg, 2014b: 34). On average these people spend 16 hours a month on voluntary work (Fridberg, 2014b: 43). Not all voluntary work can be perceived as strictly philanthropic, however. Accordingly, we need more research on motives (Habermann, 2001, and Henriksen, 2014: 121-122). Based on these insights it must be emphasized that in order to get a comprehensive account of giving in Denmark, monetary donations must be combined with estimates of gift giving in terms of time.

In line with this, the CBS Center for Civil Society Studies carries out targeted research on giving behaviour by Foundation owned Businesses (FoBs), an area in which Denmark is an extreme case, with an unusually large number of high-spending players (Lund, 2015). An interesting topic for future studies could be comparing FoBs with other forms of corporate giving across Europe - including Business initiated Foundations (BiFs). Both types of business organisations may create blended value (Emerson, 2003), i.e., mixing commercial and philanthropic bottom lines, but significant differences between BiFs and FoBs in giving behaviour are to be expected.

Finally it must be stressed that the relatively few quantitative studies available on Danish philanthropy lack standardized approaches for valuating gift giving. The different data sources are built on a diversity of definitions, a variety of categories and different methodologies, which all together weakens the comparability in terms of input, output, outcome and impact. Future standardization efforts should not, however, be made at the expense of the more qualitative and historical approaches to philanthropy which, as described in the introduction, have led to valuable insights into the peculiar Danish traditions of gift giving by private citizens, lotteries, corporations and last but not least: Foundation owned Businesses.

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## **Links to other data sets**

No links to other data sets.

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A stylized map of Europe in white with a drop shadow, set against a blue background. The map shows the outlines of the continents and major islands.

## About Giving in Europe

**Philanthropy is not an American, but a European invention. 'Giving in Europe' shows: European philanthropy takes itself seriously.**

This study is an initial attempt by members of the European Research Network On Philanthropy (ERNOP) to map philanthropy in Europe and presents a first overall estimation of the European philanthropic sector. Containing an overview of what we know about research on the philanthropy sector, it provides data and an assessment of the data on giving by households, bequests, foundations, corporations and charity lotteries in 20 European countries.

Despite the promising signs of an emerging philanthropy sector in Europe, it is still a phenomenon and a sector that is not very well understood. As a matter of fact, besides the anecdotal glimpses from national researchers and the great work that has been carried out on the subdomains of philanthropy, we know little about its actual scope, size and forms in Europe. For a better discussion and assessment of the (potential) role that philanthropy can play in solving societal problems, we need a clear picture of the size and scope of philanthropy. What amounts are donated by households, through bequests, corporations, foundations and charity lotteries, and to what goals? To what extent can we draw a picture of the philanthropy sector in Europe, what is the quality of the data involved?

In answering these questions, this publication aims to stimulate researchers, policy makers and philanthropy professionals in fostering research on philanthropy and to inspire to exchange knowledge and information. For more information visit [www.ernop.eu](http://www.ernop.eu).