The Mosque is for All: *Waqf* as an Emerging Structure of Islamic Institutionalization in Denmark

*Lene Kühle*¹

**Abstract**

The Islamic trust or foundation – the *waqf* – is traditionally a component of the complex of ideas, concepts and rules that is Islamic law. After marginalization under colonization and modernization, in recent decades the concept of the *waqf* has received renewed attention. This article presents the emergence of the *waqf* concept among Muslims in Denmark, partly in tandem with the establishment of Islamic foundations under Danish foundation legislation. The article argues that the establishment of Islamic foundations may be a beneficial way of organizing for Danish Muslims, but that the attempt to coordinate the understanding of foundations found in Danish legislation and in Islamic law may foreground certain tensions.

In recent decades, topics like the building and funding of mosques and Islamic family law relating to divorce, dowry and inheritance have ranked high on the political agenda in Denmark, as in other European countries. In public debates, these issues are often framed as a question of whether or not sharia law should be included within European legal systems. This question may in turn lead into that of how this phenomenon may contribute to the erosion of societal cohesion. This article will engage with an under-discussed aspect of this field, namely attempts to establish an Islamic foundation (or trust, endowments)², a so-called *waqf* (*pl*: *awqaf*). The point of departure is the recent establishment of foundations with Islamic purposes in Denmark, and the article aims to contribute to the discussion of how Islamic concepts and institutions are being integrated into the economic and legal working of European societies. Several

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¹ Lene Kühle is professor with special responsibilities in the Department of the Study of Religion, School of Culture, Aarhus University. Her research interests include religious minorities, state–religion relations, religion and politics, and religion in institutions.

² I will treat foundation, trust and endowment as synonyms even if foundation typically refers to a grant-making institution and endowments typically refer to the funds with which non-profit institutions operate.
approaches are possible in research in this field. One is to regard the “integration of Islam” as an aspect of the institutionalization of sharia in Western societies. This approach raises questions about the extent to which Muslims are able to use the legislation in place, and whether legal concepts are in place that are appropriate to religious purposes. To the extent that institutional and legal practices are ill-fitted to accommodate needs, this might lead to explicit demands for institutional or legal change in order to accommodate Islamic needs. Another possible research focus is on what may be termed state-driven formatting of religious traditions. This type of research focuses on how the institutions and practices of Islam are accommodating to the European situation. One example has been the increased position of authority of the imam in Europe, which transforms the imam into a figure similar to a priest (Haddad, 2007; Vinding, 2018). This article will discuss processes of institutionalization and accommodation in relation to the concept of waqf in Denmark at the intersection of both these perspectives.

In classical Islamic law, waqf refers to “the permanent dedication by a Muslim of any property for religious or charitable purposes, or for the benefit of the founder (waqif) and his descendants, in such a way that the owner’s right is extinguished, and the property is considered to belong to God” (Doe, 2018, 323). The existence of foundations is said to be universal:

Ancient foundations and modern ones, religious and secular ones, and foundations in all parts of the world share the distinct quality of being bound to the founder’s will that separate them from other organizational forms and unite them across religious, historical, cultural, and legal divides (Strachwitz, 2014, 78).

However, in different settings, foundations have taken different forms. In classical times, waqfs were powerful institutions in the Muslim world: in the early twentieth century, between half and two-thirds of landed property in the Ottoman Empire, half of the land in Algeria, and one-third in Tunisia and Egypt was held in waqfs (Abbasi, 2012, 122). In the nineteenth and twentieth centuries, waqf lands were widely nationalized and in some cases dispersed. In the early 1970s, one scholar almost signed the death certificate of the waqf: “It is evident that the wakf, once a great and widespread institution, is declining and will soon be obsolete” (Fratcher, 1971, 166). However, recent developments among Muslims in Europe suggest a possible future for the waqf
institution. Some Muslim-majority states have established state-supported waqfs, such as Turkey’s Turkish Diyanet Foundation (Türkiye Diyanet Vakfı), formed in 1975 as an endowment and civil society support for Turkey’s Directorate of Religious Affairs (Diyanet İşleri Başkanlığı). The Kuwait Awqaf Public Foundation, established in 1993, is another example (Ahmad and Rashid, 2015). It has been argued that there have been more energetic revivals of traditional institutions in settings such as Egypt, Lebanon, and the UAE, where state-controlled waqfs are absent and where mu’assasat (asset-bearing foundations) have been gaining popularity (Ibrahim and Sherif, 2000, 15).

In Europe, organizations and foundations called waqfs have been established recently, indicating an interest in rebuilding the institution of the waqf. In France, for instance, the organization Al Wakf France held a symposium in May 2017 on the subject “The role of Waqf in the establishment of socio-economic institutions in Europe”. The argument developed in this article is that the institutionalization of waqfs as Islamic foundations within European legal systems appears to be an important part of the inclusion of Islam in European economic and legal systems. The “institutionalization of Islam” in this context refers to the emergence of relatively stable Islamic institutions in Europe. The concept of institutions here is not limited to what in everyday language is termed institutions, i.e. schools, hospitals. In fact:

Institutions are the humanly devised constraints that structure political, economic and social interaction. They consist of both informal constraints (sanctions, taboos, customs, traditions, and codes of conduct), and formal rules (constitutions, laws, property rights) (North, 1991, 97).

Institutions are devised to create order and reduce uncertainty in a mutual process. Institutionalization is always a selective process, in that some institutions are selected to be established and developed, while others are not (Rath et al., 1999, 59). The argument presented in this article is that the traditional institution of the waqf – after a period of low popularity – may once again be becoming the institution of choice for Muslims. And if this is the case, European Muslims may have an important role to play.

The argument presented has its foundation in two larger research projects. The first of these is a project mapping mosques in Denmark, which documents an increase in the

3 https://www.alwakfrance.fr/symposium-on-the-waqf-in-paris/?lang=en
number of mosques in Denmark housed in a building owned by a Muslim foundation or by the mosque association itself. While this was the case for 40 per cent of these mosques in 2006, it was 60 per cent in 2017 (Kühle and Larsen, 2017). Overall, the project shows that it is a high priority for Danish Muslims to own the building they use as a mosque. If money is short, ownership is prioritized above the employment of an imam. The second project is FINEX, “Financial exclusion, Islamic finance and housing in the Nordic countries.” This project, conducted by independent researchers in Norway, Sweden, Denmark and Finland and funded by the Research Council of Norway, is designed to explore the extent to which Islamic norms about money and finance have resulted in the exclusion of Muslims from the financial system in those four countries. FINEX carried out a survey, used existing registry data from national statistical bureaux and banks, and collected qualitative data through interviews and focus groups. Overall, the project documents that living in accordance with the requirements of Islamic finance is a priority for many Muslims in these countries, even if the specifics of practising it, for instance by avoiding interest (riba), represent a challenge for many (Brekke et al., 2019). The reluctance to engage with interest may in some cases translate into hesitancy in taking up mortgage loans. This applies both to individuals who select private rental housing and to groups of Muslims, who will prefer to pay for mosque property in cash that has been donated or lent among the community of Muslims using the network/framework of the mosque or a broader group of Muslims. This approach to riba may prove to be an obstacle to Muslim dreams of buying a property in order to establish a community mosque. Fundraising initiatives are often restricted to specific ethnic groups, though collections initiated on the internet do broaden the potential group of donors (Kühle and Larsen, 2017). Danish mosques do not receive funding directly from the state, but it is possible to apply to become a recognized religious community, and donations to these are tax-deductible for the donor. However, though this option is often described as very attractive, only about one-third of Danish mosques have the status of recognized religious communities (Kühle, 2017). Recognized mosque communities include major mosques often identified as Arab, Turkish, Bosnian and Pakistani due to the predominant family background of mosque board member or the languages used in the mosque; mosques identified in a similar way as Somali, Afghan, Bangladeshi or Indonesian have not applied for recognition.

Taking a point of departure in the organizational and financial situation of Islamic communal life in Denmark, the article explores the question of how to interpret
engagement with the traditional institution of the *waqf* in light of the development of Islam in Europe, where a new face of Islam is developing:

The Islamic scholars operating in Britain, France, and the United States are innovating. More or less explicitly, they recognize that their interpretations and decisions cannot simply reproduce opinions and decisions given in Cairo or Karachi. They also are responding mainly to the concerns of the Muslims around them and not relying on the major regional Islamic organizations in Europe and North America. Their worries are practical more than doctrinal: how to maintain legitimacy with respect to the ordinary Muslims who seek their services and how to shape procedures and decisions that will be effective in social and legal terms (Bowen, 2011, 1612).

This article suggests that the development of the *waqf* as a Muslim foundation answering to the practical needs of collecting funds (to build mosques and schools, for instance) may constitute a part of this process of development, as a way for European Muslims to construct a concrete and practical footing on which they may practise their religion in Europe.

**Waqf and other foundations**

Traditionally, two types of *waqf* exist. There is the family *waqf* (*waqf ahli*), which is set up for the benefit of the founder and his relatives to provide for their needs, and the religious or charitable *waqf* (*waqf khayri*), which is established for religious purposes such as the foundation or maintenance of a mosque or cemetery, or for charitable purposes such as the welfare of the poor. A *waqf* is administered by a *mutawalli*. Initially this is often the founder, but it may also be someone appointed by a judge. A *waqf* may be established orally or in writing, and the property in question must be owned property initially owned. Other conditions concern the founder (who must be an adult of sound mind) and the status of the *waqf* (perpetual and absolute – and for Shia Islam, unconditional), which must be identified with reasonable certainty. Finally, if established on the deathbed of the founder, the *waqf* may not exceed one-third of his estate without the consent of his heirs (Doe, 2018, 323; Vikør 2005, 339–344; Hallaq, 2009, 48-52).
While the existence of foundations is universal, the differences between the various forms of foundations should not be underestimated:

At one level, foundation, fondation, fundacion, fundacao, fundazzione, Stiftung, stichting, stiftelse, ėľńȚa, or wakf, share a common image: a separate, identifiable asset (the root meaning of fund, fonds) donated (the root of stift) to a particular purpose, usually public in nature (implying the root of philanthropy). But this is where commonalties [sic] end. The various legal traditions and systems in Europe define and treat foundations rather differently (Van der Ploegh, 1999; Gallop, 2001); and registration, legal practices and oversight regimes vary accordingly, sometimes even within the same country, as is the case in Germany or Switzerland (Anheier, 2001, 1).

Foundations have a long history within Danish law. Previously, the term most used was stifelse, but it may be argued that a fond is only a modern way of describing what was previously known as a stifelse (Andersen 2002: 20).

According to Rasmus Kristian Feldthusen, professor of law at the University of Copenhagen, the criteria for a Danish foundation are as follows:

(1) An irrevocable transfer of property from the settlor to the foundation,

(2) One or more purposes, being charitable, family and/or commercial,

(3) The power to dispose of the assets in the foundation rests in a board of directors,

(4) The foundation can acquire rights and incur liabilities in its own name (separate legal personality),

(5) No natural or legal person outside the foundation has property rights to the assets in the foundation, which implies that the foundation owns the assets in its own right, and
(6) At least one-third of the members of the board of directors must be independent from the settlor (FeldthUSEn, 2015).

The traditional waqf and the contemporary Danish foundation are similar in their overall aims, but differ in detail. One important difference is in their management. The waqf is led by the mutawalli, the custodian of the waqf, while the foundation has a board of directors. The mutawalli is often an individual (though it is possible to conceive of the mutawalli as a group of trustees) (Saleem, 2010). A second difference is the idea that the board of directors must be independent of the founder, as stated in Danish foundation law. A third is that Danish law distinguishes between charitable and commercial foundations (which are respectively administered by the Department of Civil Affairs or Civilstyrelsen and the Business Authority or Erhvervsstyrelsen), something absent from traditional thinking about the waqf. Non-commercial foundations must acquire more than 90 per cent of their income from donations; commercial foundations must submit financial reports to the authorities on a yearly basis (LBK no 938 of 20/09/2012), whereas the oversight of non-commercial foundations is very weak. By 2019, eight foundations of relevance to the discussion of waqfs or Islamic foundations had been registered in the Danish state’s master register of information, the register of businesses, foundations and associations in Denmark (the CVR register); of these, five are commercial and three are non-commercial foundations. Two of the commercial foundations were previously classified as non-commercial.

Muslims’ use of the Danish foundation legislation

The main entry in the CVR register is the Danish Turkish-Islamic Foundation (Dansk Tyrkisk-Islamisk Stiftelse/Danimarka Türk Diyanet Vakfı). The Danish Turkish-Islamic Foundation was established as an association in 1985 (Turan, 2008) by Danish Muslims with a Turkish background, with the assistance of the Turkish embassy in Copenhagen. In 1989, the Danish Turkish-Islamic Foundation registered as a non-commercial foundation. In 2006, an association by the same name became a recognized religious
community in Denmark. The Turkish name of the foundation or religious community is Danimarka Türk Diyanet Vakfı, a name that indicates its association with the Turkish foundation, the Diyanet Foundation (Türkiye Diyanet Vakfı). This body has established associations and foundations in various countries with large groups of Turkish immigrants, with the objective of "rendering regular, effective and coordinated services for Turks, cognates and coreligionists living abroad". To this end, Turkey’s Directorate of Religious Affairs sends (and remunerates) imams to Turkish associations in Europe which own their mosque premises, which must contain a place of residence for the imam. Foundations like the Danish Turkish-Islamic Foundation enable the associations to buy a mosque, as Muslims of Turkish descent from all over Europe may donate to the foundation. As the Danish Turkish-Islamic Foundation is not registered as a commercial foundation, financial accounting is not publicly available, so the amount of donations is not known. The only information available is that the management consists of five persons from different parts of Denmark, and that in 2019 two of these persons were imams employed by the Diyanet. The foundation owns about 25 buildings used for mosques and cultural associations. It has reported that the foundation has between two and four employees (Kühle and Larsen, 2017).

A larger foundation is DIKEV, the self-governing institution of the Islamic Culture and Education Centre in Denmark. According to the foundation’s homepage, DIKEV was established in Helsingør, Zealand, in 1989 by 33 persons of Turkish background. Today the board consists of five members (all male) from all over Denmark. The foundation, which appears to be an initiative by Turkish Muslim communities in Denmark inspired by the Milli Görüş movement, owns a number of buildings which are rented out to cultural associations, mosques, and private schools for a rent that covers expenses (Kühle and Larsen, 2017). The mosques that rent property from the DIKEV foundation are associated with the umbrella organization, the Danish Islamic Community (Dansk Islamisk Trossamfund), which became a recognized religious community in 2017. DIKEV was initially registered as a non-commercial foundation, but the

4 There is in fact a difference, as the foundation is named the Dansk Tyrkisk-Islamisk Stiftelse, while the recognized religious community is called the Dansk Tyrkisk-Islamisk Stiftelse (with no hyphen). The adjective “Tyrkisk” in "Tyrkisk-Islamisk" in the foundation’s name qualifies Islam, i.e. means that this is the Turkish version of Islam; the community name, however, means that the community is Danish, Turkish and Islamic. It is not clear if this distinction was intentional, but as it is the foundation which is at the centre of attention, the hyphenation in Dansk Tyrkisk-Islamisk Stiftelse is retained in the English translation.

Danish business authority decided in 1997 that the foundation was to be considered commercial because it received its income from property rather than donations. DIKEV challenged this, but the foundation was eventually registered as a commercial foundation in 1999. A third and even larger foundation is the Grand Copenhagen Endowment, established in 2008. The board of the Grand Copenhagen Endowment has four members from various locations in Denmark, and five from Doha, Qatar. The foundation has purchased three mosque buildings and one school building. An old industrial building in Copenhagen has been transformed into a stylish mosque building with minarets; the other two are family houses used as mosques in the provincial cities of Skive in northern Jutland and Skælskør in south-west Zealand.

Table 1 – Muslim foundations in Denmark (Sources: https://data.virk.dk/ and www.legatbo-gen.dk)

<table>
<thead>
<tr>
<th>NON-COMMERCIAL FOUNDATION</th>
<th>ESTABLISHED</th>
<th>PURPOSES (MY TRANSLATIONS FROM DANISH)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Danish Turkish-Islamic Foundation (Dansk Tyrkisk-Islamisk Stiftelse)</td>
<td>15 March, 1985/ 1 January 1989$^6$</td>
<td>To offer funeral aid following Muslim ritual from death to grave. This is done by providing assistance with funeral preparations following Muslim ritual in cooperation with associations and religious officials serving in the area. The funeral services are carried out through official bureaus associated with the authorities, where assistance is given to transport the deceased from any Turkish airport to the place where the deceased’s family and relatives wish the body to be buried</td>
</tr>
</tbody>
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$^6$ There are often several dates of the establishment of foundations in some cases reflecting the establishment and the registration.
### Non-Commercial Foundation

<table>
<thead>
<tr>
<th>Foundation Name</th>
<th>Established</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>Culture and Education Foundation</td>
<td>4 December 1997/21 April 2006</td>
<td>To provide non-profit and general charitable support for cultural, social, commercial and educational activities, including supporting, establishing and conducting educational activities, including private schools, mosques, community centres and the like, as well as cultural associations. The institution remits all kind of charitable work. The institution also aims to take on the practicality of the burial ritual of deceased Muslims. The institution must be able to fulfil its purpose from its own income, through the purchase of acquired or rented premises.</td>
</tr>
<tr>
<td>29.09.2016 Foundation (Previously Furkan Foundation)</td>
<td>1 January 2014</td>
<td>Not stated</td>
</tr>
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### Commercial Foundation

<table>
<thead>
<tr>
<th>Foundation Name</th>
<th>Established</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>DIKEV foundation</td>
<td>1989/1997 16 October 1999</td>
<td>To provide non-profit and general charitable support for cultural, social, commercial and educational activities, including supporting, establishing and conducting educational activities, including private schools, mosques, community centres and the like, as well as cultural associations. The institution must be able to fulfil its purpose from its own income through the purchase of acquired or rented premises.</td>
</tr>
<tr>
<td>Danish Islamic Burial Foundation</td>
<td>16 June 2003</td>
<td>To acquire, furnish, and own burial places made available for Islamic burials</td>
</tr>
</tbody>
</table>

7 The different dates refer to the establishment, registration as a foundation, and registration as a commercial foundation.
<table>
<thead>
<tr>
<th>NAME</th>
<th>ESTABLISHED</th>
<th>PURPOSES (MY TRANSLATIONS FROM DANISH)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grand Copenhagenv Endowment (Københavns Store Fond)</td>
<td>19 February 2008/2020</td>
<td>To provide non-profit and general charitable support for cultural, social, commercial and educational activities, including supporting, establishing and conducting educational activities, including private schools, mosques, community centres and the like, as well as cultural associations. The institution also aims to take on the practicality of the burial ritual of deceased Muslims. The institution must be able to fulfil its purpose from its own income, through the purchase of acquired or rented premises.</td>
</tr>
<tr>
<td>The Foundation for the Muslim Association /Al Waqf (Den islamiske fond i Aarhus)</td>
<td>23 December 2008</td>
<td>To allow resident Muslims to practise their religion, to raise awareness of the democratic norms and values of Danish society by promoting mutual understanding, inter alia, by organizing joint meetings with other associations and religious congregations working with integration of ethnic minorities to organize excursion trips for both young and old to guide/support especially young people in their choice/retention of studies, to arrange teaching, including in language and the faith itself, to cooperate with other religions and others willing to cooperate in a friendly atmosphere to provide non-profit and general charitable support for cultural, social, commercial and educational activities, including supporting, establishing and conducting educational activities, including private schools, mosques, community centres and the like, as well as cultural associations.</td>
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8 The different dates refer to the registration as a foundation and as a commercial foundation.
The objectives of the Culture and Education Foundation, the Family Foundation, the Grand Copenhagen Endowment, and the DIKEV foundation are almost identical, word for word. The workings of the four foundations appear however to be different. The activities of the Family Foundation appear mainly to comprise support for the now discontinued Muslim private school, Roserskolen. The Grand Copenhagen Endowment, and the DIKEV foundation both own buildings that is rented out. The activities of the Culture and Education Foundation is not known. The address of the Foundation for the Muslim Association is at the Aisha mosque in Aarhus. This mosque, known as Al Wakf among Danish Muslims and as the Grimhøj mosque in public debates, is probably the most controversial mosque in Denmark due to controversial statements by its imams and board members. The Foundation for the Muslim Association and the 29.09.2016 Foundation, which support a mosque established by the Turkish movement, Furkan Vakfı, are similar to the extent that their activities effectively seem confined to the establishment and financing of one mosque. The 29.09.2016 Foundation has no stated objectives, and the assessment that this foundation is Islamic is thus made on the basis of other sources (Kühle, 2019). The last foundation is the Danish Islamic Burial Foundation, which was established in 2003 to support the establishment of the first Muslim burial ground Denmark, inaugurated in 2006 (Jacobsen, 2016). The Danish Islamic Burial Foundation has one employee.
Are Danish Islamic foundations considered as waqfs – by themselves and by the Danish authorities?

Research on the institutionalization of Islam in Europe has distinguished between “concealed” and “public” processes, with the latter implying a certain level of public recognition of the institutions concerned (Rath et al., 1999, 54). While processes of institutionalization have become increasingly “public” since the 1990s, those associated with waqf have in general remained sheltered from public view. There has been little public debate in Denmark about the establishment of Muslim foundations, and the identification of the various Muslim foundations as waqf has received little attention. The waqf concept is basically unknown to the Danish public, and the process for the establishment of waqfs in Denmark is also quite fuzzy. The first Islamic endowment in Denmark was the Danish Turkish-Islamic Foundation. The use of the Danish word stiftelse in the name of this body clearly identifies it as a foundation, as does the Turkish word vakıf. Interestingly, the Danish Turkish-Islamic Foundation was established as an association (using the word stiftelse) two years before it was transformed into a foundation. This indicates that the decision to register as a foundation was taken after the decision to establish the vakıf and therefore was not dependent on the legal category of foundation being available. It also poses the question of what it might mean for such an institution to be a stiftelse if it was not registered as a foundation. It is not unheard of for German Muslim organizations to register as Stiftung (e.g. the Deutsch Islamische Moschee Stiftung Düsseldorf), or for their British counterparts to register as “trust” (e.g. the Birmingham Mosque Trust). This suggests a contingent relation between the Islamic institution of the waqf and the European institution of the foundation: not all Muslim foundations will employ the concept waqf (or translations thereof), and not all institutions employing the concept waqf will be organized as foundations. Use of the concept waqf in Denmark has been limited, as it has in Britain, where the legal instruments of some Muslim organizations make reference to waqf, but most do not (Doe, 2018, 323). In Denmark, the word waqf is part of the name of four mosques in the Arab mosque environment (Copenhagen, Odense, Ringsted, Aarhus), of which only one, Waqf Aarhus, is organized as a foundation. The mosques differ in their profiles and international networks (including a cooperation with the Moroccan ministry of religion, Al-Azhar University, Cairo, and a Kuwaiti Salafi organization), but cooperate within the same umbrella organization of Arab mosques in Denmark (Kühle and Larsen, 2017). The Turkish word vakfi seems to be used only for entities that are in fact foundations – which also corresponds to the fact that “foundation” is the official translation of vakfi.
The similarities between the wordings of the objectives of the Islamic foundations are interesting. The almost identical formulations in the objectives of DIKEV, the Grand Copenhagen Endowment, and the Family Foundation forefront “the provision of non-profit and general charitable support for cultural, social, commercial and educational activities, including support, setting up and conducting educational activities, including private schools, mosques, community centres and the like, as well as cultural associations” (see Table 1). This specific formulation is also found word for word in the objectives of the Fund for the Muslim Association. It may therefore in this respect constitute the core of what it means to be a Muslim foundation – or a waqf – in Denmark. The standardized formulations, apparently first put into words by DIKEV in 1999, clearly reflect the vocabulary of Danish legislation on foundations and charitable associations, including the use of technical terms such as non-profit (almennyttige) and general charitable (almenvelgørende). The forefronting of educational activities furthermore corresponds to the strong traditional relationship between waqf and educational institutions (Hallaq, 2009, 38, 48); and the emphasis on places of prayer and religious socialization reflects two of the three pillars of Muslim life in Denmark (Kühle and Larsen, 2019).

It is interesting that the third pillar – burial – also appears in many of the stated objectives. Burial is of course central to the objectives of the Danish Islamic Burial Foundation. But it is also mentioned among the objectives of the Culture and Education Foundation, the Grand Copenhagen Endowment, and the Family Foundation. Funeral and burial activities were previously a primary part of the objectives of the DIKEV foundation, but in 2007 a separate organization, Ravza Begravelsesforening (the Ravza Burial Association), was established to handle these matters (Kühle and Larsen, 2017). This is surely done in order to fit the standard of a foundation in Denmark. DIKEV also appears to be the only one of the foundations that has had some success in being “able to fulfil its purpose from its own income, through the purchase of acquired or rented premises” (Table 1). By actually asking for rent for the use of the premises, DIKEV appears to be attempting to mirror the traditional working of the waqf as a mosque and a rental property, whereby the rent from the latter supports the former (Hallaq, 2009, 48).

It is striking how differently these foundations function. The Grand Copenhagen Endowment and the Fund for the Muslim Association were established through large grants from Qatar (Private Engineering Office, Qatar Charity) and Kuwait.
(Munazzamat Al-Dawah, Society of the Revival of Islamic Heritage). As foundations, they might have been expected to be prepared to receive donations from Muslims in Denmark, but only DIKEV is recognized as benevolent by the Danish tax authority, with contributions to the foundation tax-deductible for the donor. The Danish Turkish-Islamic Foundation, however, is a recognized religious community and has this privilege. Unlike the Danish Turkish-Islamic Foundation and the DIKEV foundation, the Grand Copenhagen Endowment does not retain ownership of the mosques, but has donated buildings to local mosque associations. This means that they, like the Foundation for the Muslim Association and the 29.09.2016 Foundation, will gain profit from their properties to only a limited extent compared to DIKEV and the Danish Turkish-Islamic Foundation. The Danish authorities also seem to perceive the foundations quite differently. While DIKEV was initially registered as a non-commercial foundation, the authorities compelled it to register as commercial, while the Danish Turkish-Islamic Foundation seems to operate in relatively similar fashion, but is registered as a non-commercial foundation. Because commercial and non-commercial foundations are handled by different authorities, the concept of an Islamic foundation is not easily recognized by Danish authorities.

Foundations as a way of ensuring financial independence
The most successful Muslim foundation in Denmark in economic terms is probably the Danish Turkish-Islamic Foundation, which owns about 25 mosques and has been buying property for mosques and Turkish cultural associations since the 1980s. Due to the rise in property prices, the foundation is very wealthy. Through its ownership of many mosques, the Danish Turkish-Islamic Foundation has already proved its value as a foundation for Muslims in Denmark, though mainly to those of Turkish descent. Supported by its position as a foundation, it has become one of the strongest and most stable axes in Danish Muslim life.

Ghazi Wehbi, secretary-general of Al Wakf France, and executive board member of World Awqaf Forum, stated at a waqf symposium organized in Strasbourg in September 2018 that the fundamentals are:

how to ensure the financing of the Muslim religion? Waqf is important for France because it allows having a funding source that is transparent and allows all Muslims or Muslims who want to contribute to the welfare
of society, in general, to do so. Unfortunately, it is a source of funding that is very little known and sometimes ignored.  

Ghazi Wehbi hoped that the symposium would shed light on the contribution made by waqfs to the financing of Islamic institutions in France, precisely because that financing was a source of public controversy. A similar picture emerges in Denmark, where a ban on the funding of Muslim institutions from the Middle East is to be the topic of a parliamentary bill in 2020. Mosques in Denmark are generally good at fundraising, but in many cases, the amount collected is not sufficient to buy the selected property. The development of a system of strong Muslim foundations could therefore provide an economic backbone for the development of Islam in Denmark capable of eliminating the need for foreign donations, as suggested above in the case of France.

Obstacles to further development

The establishment of Muslim foundations is still not very widespread among the Muslim communities in Denmark: Muslim voluntary and charitable organizations such as Danish Muslim Aid (established in 2006) are voluntary associations rather than foundations. This scarcity may be due to the existence of barriers to further development. Some resistance may come from within the Muslim communities. While for some the concept of a \textit{waqf} has legitimacy and is sharia-compliant, for others this is not the case. Some modern puritanical sects, including the Wahhabi sect of Saudi Arabia, consider \textit{waqf} to be a heretical innovation (Kuran, 2001, 845), while for others \textit{waqf} is too strongly associated with state directorates and government offices to be of relevance to an organization that seeks to be a part of civil society. Modern Muslims may also wonder whether the decline of the institution of \textit{waqf} is only natural, given its lack of facility to adapt (Kuran, 2001, 843).

As the establishment of waqfs under European law is still a very new phenomenon, problems are difficult to anticipate, but three examples will serve to illustrate their possible form. First, it is not always easy to combine the \textit{waqf} institution with the reluctance to deal with interest that is less prevalent among Muslims with a Turkish background, but not uncommon among those with Somali, Pakistani (Brekke, 2018) and Arab backgrounds. The reluctance to pay interest makes entrance into the property

\footnote{https://www.alwakfrance.fr/6eme-colloque-international-du-magazine-awqaf/?lang=en}
market more difficult, on the one hand, but also appears to be a key to the success of the foundations on the other. Foundations might be a solution for mosque associations unwilling to deal with interest, but only if the problem of interest is addressed in a way considered adequate for the relevant actors.

Second, waqfs have traditionally lacked legal personality, which is a requirement in Danish foundation legislation. If a waqf is regarded as a charitable gift to God, it might be difficult for founders to accept that foundational law requires at least one-third of the members of the board of directors to be independent from the settlor who made the gift. This requirement has no equivalent with the waqf. The potential conflict between a founder and a board of directors is not specific to Islamic foundations, but religious references, as well as historical precedents, might amplify it. Modern Islamic thinking about waqfs does understand them as legal entities, and a modern waqf, unlike the traditional understanding, is overseen by a board of mutawallis endowed with powers quite similar to those of a corporate board of trustees (Kuran, 2001, 843). Yet traditional understandings of responsibility and power may still prevail. Many Danish mosques are riven by conflicts of authority – between the imam and the board, between imams, or between differing positions within the board (Kühle, 2019). Muslim foundations are likely to witness similar conflicts to those already evident in two foundations, the Foundation for the Muslim Association and the Grand Copenhagen Endowment. In both these cases, board memberships are central to the conflicts. These types of conflict are of course not limited to Muslim organizations, but conflict that becomes too great can impact on perceptions of the legitimacy of this way of organizing.

A third obstacle emerges from outside the Muslim environment, namely from Danish politicians and opinion makers who might regard what could be seen as efforts to implement sharia within Danish legislation quite negatively. The question of potential ethical conflicts in the acceptance of hybrid waqf structures under Danish law is absolutely a legitimate one, and in a global world, it is also a difficult one, because boundaries are blurry. Does the Danish Turkish-Islamic Foundation constitute a Turkish (European-style) foundation, or an Islamically legitimate waqf (vakıf)? The colours are already blending. The attempt to bring the Islamic waqf and the Danish foundation into correspondence both in theory and practice is ambitious. History, however, holds out some promise that the work will not be in vain. It can be argued that Muslim and European philanthropy and foundations have a common origin in ancient
Mediterranean practices, as laid down in the Byzantine Emperor Justinian’s Code of AD 529. Some even claim that it is no coincidence that the foundation emerged in Europe during a period of increased contact between Europe and the Muslim world, and that the Franciscan friars who allegedly introduced it in England were quite active in the Middle East (Gaudiosi, 1987, 1246). Whether the inspiration is direct or indirect, it has at least been claimed that “an Islamic Waqf is not far removed from a German Stiftung, a French Fondation, a Dutch Stichting, an Italian Fondazione, and from a foundation in an English-speaking country” (Strachwitz, 2014, 78).

Differing versions of foundations have been interacting for centuries. The first decades of the twenty-first century have seen a concerted effort not only to bring the differing European conceptions of foundations together, but also – though from very different corners – to include the concept of waqf as well. Denmark has one of the highest ratios of foundations per capita in Europe (272 per 100,000 people) (Anheier, 2001, 11). It can be argued that the prevalence of these many, often small-scale foundations is part of a social democratic model, where foundations are integrated in “public welfare service delivery” (Anheier, 2001, 23). Danish Muslims may want to establish Muslim foundations for practical reasons, but some may also want to establish them because the establishment of a waqf is “a charitable act of the first order” (Hallaq, 2009, 48). Muslim institutions that choose to organize themselves in the form of commercial foundations will provide Danish society with greater insights into the financial working of Muslim environments in Denmark, as well as engaging with a much-cherished Danish way of organizing.

Conclusion
This article has argued that in recent decades Danish Muslims have experimented with joining the Danish tradition of setting up foundations. It has shown that the establishment of the institution of waqf is very much in process. It is difficult to speculate what the outcome will be. The establishment of foundations – whether understood as waqfs or not – may help Danish Muslims to organize so as to overcome some of the economic challenges that they face.
Literature


