

The football secrecy league

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CHRISTIAN AID FOOTBALL SECRECY LEAGUE

Ranking		Company Number	Company Name	Country of Control	Opacity Score	Average Attendance	Secrecy Score
1	Manchester United	95489	Manchester United Football Club Ltd	USA	92	74,728	231.4
2	Tottenham Hotspur	57186	Tottenham Hotspur Football & Athletic Co Ltd	Bahamas	100	35,788	189.2
3	Manchester City	40946	Manchester City Football Club Ltd	Abu Dhabi	92	45,292	180.1
4	Liverpool	35668	The Liverpool Football Club & Athletics Grounds Ltd	USA	92	43,326	176.2
5	Aston Villa	3375789	Aston Villa Football Club Ltd	USA	92	38,181	165.4
6	Rangers	SC004276	The Rangers Football Club plc	Channel Islands	87	47,372	164.7
7	Leeds United	6233875	Leeds United Football Club Ltd	Not known	100	24,134	155.4
8	Sunderland	49116	Sunderland Association Football Club Ltd	Jersey	87	39,933	151.3
9	Derby County	49139	Derby County Football Club Ltd	USA	92	29,170	144.6
10	Birmingham City	27318/ 3304408	Birmingham City Football Club plc	Cayman Islands	92	24,921	133.6
11	Leicester City	4593477	Leicester City Football Club Ltd	USA	92	23,979	131.1
12	Fulham	2114486	Fulham Football Club (1987) Ltd	Bermuda	92	23,968	131.0
13	Arsenal	109244/ 4250459	Arsenal Football Club plc	Multiple offshore	71.9	59,878	126.5
14	Ipswich Town	315421	Ipswich Town Football Club Company Ltd	Bermuda	92	20,983	122.6
15	Blackburn Rovers	53482	Blackburn Rovers Football and Athletic plc	Jersey	87	25,046	119.8
16	Hull City	4032392	The Hull City Association Football Club (Tigers) Ltd	Jersey	87	24,289	118.0
17	Portsmouth	3747237	Portsmouth City Football Club Ltd	British Virgin Islands (BVI)	92	18,543	115.3
18	Queens Park Rangers	60094/ 3197756	Queens Park Rangers Football and Athletic Club Ltd	Not known	100	13,075	114.3
19	West Ham United	66516	West Ham United Football Club plc	New club owners	76	33,452	105.6
20	Wolverhampton Wanderers	1989823	Wolverhampton Wanderers Football Club (1996) Ltd	Guernsey	79	28,191	104.8
21	Bolton Wanderers	43026	Bolton Wanderers Football & Athletic Company Ltd	Isle of Man	83	21,843	101.8
22	Crystal Palace	3951645	Crystal Palace FC (2000) Ltd	Jersey	87	14,523	91.2
23	Hearts	SC5863	Heart of Midlothian plc	Lithuania	72.1	14,389	62.4
24	Hartlepool United	98191	Hartlepool United Football Club Ltd	BVI	92	3,466	49.8
25	Watford	104194	The Watford Association Football Club Ltd	Multiple offshore	61.5	14,167	45.0

The country of control noted is from statutory records: in the case of Arsenal it is a weighting based on a range of interests. If the place of control was not known then a maximum score was given. Data is based on filings at Companies House, not the current situation.

The opacity score comes from the [Financial Secrecy Index](#).

The secrecy score is found by squaring the Opacity Score and taking the square root of the attendance figure (in order to make the scale of numbers comparable, with the Opacity Score dominating) and then multiplying the two together to reach a final secrecy score. The higher the score, the greater the potential for each club's secrecy to facilitate social harm.

All data from the [Christian Aid Week report](#).