Team	Ownership	Turnover, £m	Gate and Matchday income, £m	TV and Broadcasting, £m	Merchandising, £m	Sponsorship and advertising	Corporate Hospitality, £m	Commercial, £m	Football activities, £m	Player Trading, £m	Hotel, £m	Retail, £m	Property Development, £m	Other income, £m	Wage Bill, £m	Wages as Proportion of Turnover (%)	Loss before Tax, £m	Profit before Tax, £m	Borrowings, £m	Net Debt, £m	Interest payable, £m	Highest paid director, £m	Money put in by owners, £m	Current state	Outlook	Notes
Arsenal	Arsenal Holdings PLC major shareholders are Kroenke Sports Enterprises UK (registered in Delaware, owned by US resident Stan Kroenke) - 62%* Red and White Securities Limited (registered in Jersey, owned by Russian resident Alisher Usmanov and Farhad Moshiri) - 27% Includes the agreed purchase of Lady Nina Bracewell-Smiht's 15.9%	382	94	85				31		0.5		13	156		110	29		56		136	19	1.7 -Ivan Gazidis	0	Arsene Wenger's team's big-match collapses, the club's major shareholders pocketing millions selling to Stan Kroenke, and 6.5% increases to Arsenal's already expensive ticket prices have cracked the Emirates Stadium halo. The figures look astonishingly healthy – highest ever Premier League club turnover, £56m profit, which prompts the question about whether more might have been spent on the team. But the truer state of Arsenal's finances came in the six month accounts to November 2010, with income from selling the flats in the old Highbury (worth £156m to May 2010) no longer coming in. Arsenal lost £6m, and chief executive Ivan Gazidis complained about rising player wages. The club put ticket prices up, but neither the outgoing shareholders, nor Kroenke, will put any of their money in	Arsenal will fare well when Uefa's financial fair play rules come in, because their income is high, £120m in the six months to November. But the "Arsenal way" no longer looks so pure	Accounts for the year to May 31 2010
Aston Villa	Reform Acquisitions LLC, a USA company, owned ultimately by Randy Lerner	91	24	52				14							80	88	38			110	5	0.237 - unnamed director	206	These are sobering figures, from Martin O'Neill's final season in charge, signalling why reality bit for Randy Lerner's "good American" takeover at Villa Park. Lerner, vastly more popular than the Glazers at Manchester United and Tom Hicks and George Gillett, Liverpool's chased-out Americans, because he has put money in to Villa, not taken it out, has problems to address despite £206m invested. Villa illustrate the coming ruthlessness of financial fair play: their turnover of £91m at 42,582 capacity Villa Park is the Premier League's seventh highest, but is so far behind Chelsea, Manchester United and Arsenal, they cannot realistically hope to compete with them, and risk becoming a seller of players to the top clubs	Now scaling back financially after O'Neill's sixth place finishes were achieved with financial losses. Their size and turnover should see them into Europa League places, but Lerner is learning the vital importance of finding the right manager	Accounts for the year to May 31 2010. Money put in by owners is £116m in cash for shares and £90m in loan notes
Birmingham City	Birmingham International Holdings, incorporated in the Cayman Islands	56	7.4	42				7							38	68		0.1		16	1	0.725 - Karren Brady	15	Despite turning round the previous season's £20m loss in the Championship, and Alex McLeish's side lifting the Carling Cup, Birmingham are the Premier League's current headache club. The accounts showed increased turnover and a small profit, but carried a warning that £24.65m had to be found for the club and its Cayman Islands-registered holding company to "operate within its agreed banking facilities." That, the auditors cautioned, "may cast significant doubt upon the [club's] ability to continue as a going concern." So far £7.15m of that money, underwritten by Polly Chu, who runs casinos in Macau, has come in, but the share issue for the other £17.15m has not completed	Uncertain. Blues' Carson Yeung-led regime needs to find substantially more money even if the club stays in the Premier League. Relegation could be financially catastrophic	Accounts for the 10 months to June 30 2010. Karren Brady's £725,000 pay consisted of £26,000 for one month and £699,000 payoff for leaving after the Carson Yeung-led takeover. The money put in by owners is a loan from Carson Yeung
Blackburn Rovers	Venkateshwara Hatcheries (Venky's) of Pune, in India	58	6	43				9							47	81	2			21	0.7	0.358 - John Williams	104	These are the valedictory figures of the former chairman, John Williams, who wrestled 10 years in the Premier League, the Carling Cup in 2002 and four seasons in the Uefa Cup from a modicum of financial backing by the trustees of the late Jack Walker's estate. The takeover by Venky's, the Indian chicken company, is one of English football's oddest; they sacked Sam Allardyce and Williams' quickly left, amid talk the new owners were aiming for fifth place. Under Steve Kean, Rovers have plummeted into a relegation battle, and so far there is no evidence that Venky's have put money in	Rovers were punching above their true size, with a £3m annual subsidy from Walker's estate. If Venky's do not show they are sensible owners, the club will struggle	Accounts for the 10 months to June 30 2010. The money put in by owners is £100m in capital, £4m in interest free loans
Blackpool	Owen Oyston (76.3%), Valery Belokon (20%)	9													13	144	7		4.3		0.06	Not stated	2.976	These figures from Blackpool's promotion season show how far the Seasiders gambled – as other Championship clubs do - on climbing up into the Premier League money pot. Valery Belokon, a Latvian industrialist, paid £4.5m in 2006 for 20% of Blackpool, which has long been owned and bankrolled by publisher Owen Oyston, and run by his son, Karl. Although credited with doing so shrewdly, and avoiding paying agents, Blackpool ran a wage bill 144% of the club's total income, making a £7m loss. Had they not won promotion, the club could have run into difficulties, but Ian Holloway and his team hit the jackpot	A season in the Premier League should have transformed Blackpool's finances, whether they stay up or go back down. With no major spending, this season's vast income has been banked	Accounts for the year to May 31 2010. Money put in by owners is £2.7 m owed to Owen Oyston's company, Segesta and £276,000 owed to Owen Oyston personally. Additional information: Valery Belokon was owed £603,000 which was repaid in December. Karl Oyston owed the club a £26,751 interest free loan he had taken out
Bolton Wanderers	Edwin Davies (95%), resident in the Isle of Man, a tax haven, via his private trust, Fildraw	62	9	38	1	3	2	4			8				46	74	35			93	5	0.532 - Phil Gartside	85	Chairman and FA board member Phil Gartside spent two years advocating a Premier League second division, to cushion the financial blow for relegated clubs. The now increased parachute payments, £48m over four seasons, were introduced partly to mollify that worry. Bolton's finances show why Gartside has cause to be terrified of relegation: a 14th place finish, after 10 consecutive seasons in the Premier League, achieved at a loss of £35m, with debts up to £93m and £85m loans in from the club's Isle of Man-based owner Edwin Davies	Controversial recruitment of Owen Coyle from rivals Burnley has proven successful. Bolton's challenge is to stay in the Premier League without huge losses and subsidy from the club's owner	Accounts for the year to June 30 2010. The money put in is loaned by Davies at 5% interest from his company, Moonshift
Chelsea	Roman Abramovich, registered at Companies House as a Russian resident	213			11		2	5	185		10				174	82	78			734	0.8	0.825 - Peter Kenyon	739	This was the year, 2010, that Roman Abramovich's former chief executive, Peter Kenyon, said Chelsea would be making enough money commercially to break even. Instead the club won the title with the Premier League's highest wage bill, £174m, and recorded a £78m loss. Abramovich's relentless ambition pushed his spending on the club since 2003 to £739m. While Abramovich is always cited by Uefa president Michel Platini as a supporter of financial fair play, because the owner wants to reduce his subsidy, Chelsea's £75m spending in January on Fernando Torres and David Luiz suggests Abramovich will find it hard to restrain himself	Chelsea's income is third highest behind Manchester United and Arsenal, but given Abramovich's obsession with winning, the club will be hard-pressed to break even, and comply with financial fair play	Accounts for the year to June 30 2010. The money put in is Roman Abramovich's loans to the parent company, Fordstam
Everton	Shares in the Everton Football Club Company Limited are owned by: Bill Kenwright: (25%), Jon Woods (19%), Robert Earl (resident of Florida) (23%)	79	19	50				10							54	69	3			45	4	No directors were paid	0	Still at Goodison Park, a club both blessed and hobbled by their noble history and mission statement motto: Nil Satis Nisi Optimum: nothing but the best. The club has wriggled with frustration for years at grand old Goodison's commercial limitations, and on the income of £79m, with a wage bill less than a third of Chelsea's, David Moyes' team has again performed creditably. This does not feel like enough to a club which believes it should be among the champions, but chairman Bill Kenwright has pushed the finances as far as he can. Had Everton not sold Joleon Lescott to Manchester City for £22m, they would have recorded a loss of £22m. The chairman says his so far fruitless search for a benefactor goes on	If Everton could appreciate their blessings – homely old ground, steely manager, strong team – they could be happy, but the club wants success, and cannot find the financial means to secure it	Accounts for the year to May 31 2010
Fulham	Mafco Holdings Limited, a Bermuda (tax haven) company, which is owned by Mohamed Al Fayed and his family	77	11	43				9						4	49	63	19			190	2	0.55 - Alastair Mackintosh	187	The remarkable story of Mohamed Al Fayed's long, deep subsidy of Fulham. The £187m he has loaned interest free to embed the club at Craven Cottage and finance its rise from the bottom division to the Premier League has belied the early expectation that he would cash in. At Fulham they proudly cite him as the longest-serving "foreign" owner of a Premier League club. Still complains about players' wages draining clubs, and argues that only BSkyB actually make money out of the Premier League, but with Harrods sold to the Qatari ruling dynasty for £1.5bn last year, Al Fayed shows no sign of withdrawing	Fulham would be nowhere near the Premier League, and probably not at Craven Cottage, were it not for the indulgence of their owner, so their fortunes depend on his continued enthusiasm	Accounts for the year to June 30 2010. The money put in by owners is loaned interest free by Mohamed Al Fayed's companies
Liverpool	John Henry's USA-based Fenway Sports Group	185	43	80				62							121	65	20			123	18	144	0.75 - unnamed director	The accounts feel as if sprinkled with the dust settling after Tom Hicks and George Gillett were forced by the high court to sell the club in October. The figures confirm that as the price of buying Liverpool, John Henry's Fenway Sports Group repaid £200m owed to Royal Bank of Scotland, which Hicks and Gillett had borrowed to take the club over in the first place. But the scale of FSG's restoration challenge is revealed to be difficult. Liverpool made a £20m loss and the club's £185m turnover included Champions League income from 2009-10, which the club must do without for at least this season and next, and was still £100m below Manchester United's. FSG's takeover has not changed much financially so far, retaining the club's own borrowings from RBS, which are high at £86.6m	Financial fair play should see Liverpool, still a huge name, with the Premier League's fourth highest turnover, climb back. But if they want to challenge United again, FSG must decide how to expand Liverpool's stadium capacity	Accounts for the year to July 31 2010, they are for a year owned Tom Hicks and George Gillett, via Kop Investment LLC, registered in Delaware. Money put in by owners is in interest-bearing loans, to the holding company
Manchester City	Sheikh Mansour bin Zayed Al Nahyan, via the Abu Dhabi United Group, registered in the United Arab Emirates	125	18	54				53							133	106	121			41	4	2- Garry Cook	493	Money has been poured into City more suddenly and dramatically than into any other football club ever – almost £500m cash by Sheikh Mansour in less than three years. Hence the £133m wage bill and the enormous £121m loss, by far the Premier League's biggest. City's major problem is that Uefa's financial fair play rules seek to outlaw exactly this kind of benefactor bankrolling. Mansour's executives, led by the chairman Khaldoon Al-Mubarak and Garry Cook, believe they can increase income sufficiently, boosted by Champions League football next season, full houses at Eastlands and increased commercial income with several Abu Dhabi-centred partnerships. But City is considered the club most likely to have serious struggles with financial fair play	City are determined to satisfy Mansour's desire for success, while having to shuffle towards breaking even. They have an extreme challenge to do so in the time	Accounts for the year to May 31 2010

Team	Ownership	Turnover, £m	Gate and Matchday income, £m	TV and Broadcasting, £m	Merchandising, £m	Sponsorship and advertising	Corporate Hospitality, £m	Commercial, £m	Football activities, £m	Player Trading, £m	Hotel, £m	Retail, £m	Property Development, £m	Other income, £m	Wage Bill, £m	Wages as Proportion of Turnover (%)	Loss before Tax, £m	Profit before Tax, £m	Borrowings, £m	Net Debt, £m	Interest payable, £m	Highest paid director, £m	Money put in by owners, £m
Manchester United	Malcolm Glazer and his family via Red Football Limited Parnership and Red Football General Partner Inc, both registered in the low tax State of Nevada, USA	286	100	104				81							131	46	79			590	107	2- David Gill	0
Newcastle United	Mike Ashley owns Newcastle United via his company, St James Holdings Limited	52	21	16				15							47	90	17			150	2	0.1735 - unnamed director	140
Stoke City	Bet365 Group, the online gambling company controlled by Denise Coates, daughter of chairman, Peter, and family	59													45	76	5			8	0.06	0.119 - unnamed director	43
Sunderland	Ellis Short via Drumaville, a company registered in Jersey	65	13	39		8		5							54	83	28			66	2	0.325678 - Niall Quinn	115
Tottenham Hotspur	Enic International Limited, registered in the Bahamas, owns 85% of Spurs. Joe Lewis, resident in the Bahamas, has the controlling, 70.6% ownership of Enic, with chairman Daniel Levy and family owning the other 29.4%	119	27	52	8		26	8							67	56	7			65	6	1.4 - Daniel Levy	15
West Bromwich Albion	60% by the chairman, Jeremy Peace, 10.4% by Geoff Hale	28	6	17	2			3							23	82		0.5		10	0.09	0.712 - Jeremy Peace	0
West Ham United	61% by David Sullivan and David Gold (30.6% each), 35% by Straumur, the Icelandic investment bank which is in a form of administration	72	17	38	4			13							54	75	21			34	4	0.332 - unnamed director	24m from Sullivan and Gold for the extra 5.6% stake each, added to £20m to buy 50% last year. Straumur wrote off £10m debt
Wigan Athletic	Dave Whelan and family, via Whelco Holdings, registered in the UK	43													39	91	4			73	0.9	Brenda Spencer - amount not declared	52
Wolverhampton Wanderers	25% by Steve Morgan personally and 75% via his company Bridgemere Investments, based in Guernsey	61	10	39		5		6							30	49		9		0	0.018	1.1 - unnamed director	30

Team	Current state	Outlook	Notes
Manchester United	More itemization of the Glazers' monstrous, debt-laden takeover, and the remarkable job they have done to maintain United's success. United are the Premier League's most lucrative club, with by far the highest income, £286m, once Arsenal's one-off £156m boost from selling the flats in Highbury is taken out. Yet the club still made a £79m loss. Refinancing with the £500m bond last year cost the club £65m. United still owe £500m, even after paying out around £350m to service the loans the Glazer family took on in 2005 to buy the club in the first place. Yet the Glazers have been shrewd enough to leave David Gill to run the club and Sir Alex Ferguson enough money to manage and renew the team, while they squeeze sponsorships worldwide for every dollar	The costs of the Glazers' takeover are still hugely draining, but Ferguson's management, and the club's increasing commercial income, are keeping United formidable	Accounts for the year to June 30 2010
Newcastle United	These are the figures from Newcastle's promotion season; with turnover halved, the club kept a huge wage bill for the Championship and finished top, 23 points clear of third place. Hapless Mike Ashley has found himself vilified for awful decisions and an absence of grace, yet he has put £140m in interest free loans into Newcastle. With St James Park's 52,000 capacity, the third biggest in English football, and the fans having proved their identity-clasping loyalty many times over, Newcastle, if they can be well run, should be a force. The club also has the £35m from selling Andy Carroll and fans wait to see if Ashley is prepared and able to see it spent wisely this summer on reinforcing the squad	Newcastle should be financially strong and able to rebuild steadily towards success. But this is Newcastle, and Mike Ashley, so anything could happen	Accounts for the year to June 30 2010. £140m of the £150m net debt figure was loaned by Mike Ashley
Stoke City	Stoke's achievement in establishing themselves in the Premier League is thanks financially to the backing of Peter Coates and his family fortune from bet365 online gambling. After returning in 2005 to buy back the club he has always supported, Coates has put in £43m, much of it towards buying players for Tony Pulis to keep Stoke up. Coates' refusal to accept Stoke as a model for others to follow is borne out by the figures, which show the wage bill climbing steadily, as it tends to do once promoted clubs survive and begin to grow in ambition. Having been the owner when Stoke went down to the third flight in 1998, Coates knows how quickly it can all change	Healthy, with the Coates family committed to backing the club. Remains to be seen whether Stoke can become self-sustaining, and flourish without that financial support	Accounts for the year to May 31 2010. Money put in by owners is £28m in cash, £15m in interest free loans
Sunderland	Difficult not to wonder whether this is quite how US private equity investor Ellis Short imagined owning a Premier League club would be, when chairman Niall Quinn met him at the US Masters golf and sold the idea of Sunderland to him. The £47m Short paid last year to bankroll a high wage bill and £28m losses followed £67.5m paid in and converted into shares the previous year, when Sunderland needed to be bailed out of probable financial crisis. Sunderland is not a globally-supported name club like those the other US owners have bought in Arsenal, Manchester United and Liverpool, but so far Short remains committed	Even with Ellis Short's continued financial support, losses on this scale do not look sustainable. Sunderland have the tricky task of trying to wrestle the wage bill down, while remaining competitive	Accounts for the year to July 31 2010. Money put in by owners is 47m in the year, £19m cash, £28m interest free loans. Sponsorship column amount includes royalties not advertising
Tottenham Hotspur	These figures show how Spurs pushed their finances, with a £15m investment from owners Enic and making a £7m loss, to just secure a Champions League place via the 2009-10 last match victory at Manchester City. The club's turnover will have been increased significantly by their run in the competition this season, but the accounts show why Levy is desperate to build a new stadium bigger than 36,534 capacity White Hart Lane. The clearest comparison is with Spurs' north London rivals Arsenal: they made £156m just from their property development, and their football-based income of £226m was almost double that of Spurs. Arsenal's wage bill, £110m, dwarfs the £67m which Spurs pay	Will be a strong Premier League club even at White Hart Lane, but Levy believes that boosting income by moving to a new stadium is crucial if Spurs are to be a major force	Accounts for the year to June 30 2010. The £26m figure for corporate hospitality includes sponsorship
West Bromwich Albion	Considered to be a well-run club which has made its peace with yo-yoing, trying to stay in the Premier League without overstretching financially to do so. These figures are for last season's promotion, in which West Brom cut the wage bill, keeping it at £23m, huge for the Championship, with the benefit of parachute payments and managed to go up comfortably. The club has very little debt, and a good season staying up this year will have greatly improved their financial position	West Brom concentrate on doing as well as they can while remaining financially sound. Roy Hodgson's success has proved again how vital it is for any club's fortunes to appoint the right manager	Accounts for the year to June 30 2010
West Ham United	Sullivan laments that West Ham are in "a worse financial position than any club in the country." These figures for 2009-10 show that Sullivan and Gold's initial investment, and the £24m they paid for a further 11% stake, brought net debt down to £34m. West Ham made a £21m loss, and finishing in the relegation places this season, followed by relegation itself, will cause a crisis Sullivan has said will necessitate him and Gold lending £40m to the club. Yet Sullivan also said he believes West Ham will soon be worth £500m. The foundations for that will be laid if the club is indeed allowed to occupy the Olympic stadium after 2012, a huge commercial advantage for him and Gold, thanks to £490m of entirely public money, about which it is surprising there is not more protest	Dire in the short term, although Sullivan is promising he and Gold will fund the club through the consequences of relegation. Occupying the Olympic stadium would represent a huge financial windfall	Accounts for the year to May 31 2010. The £4m merchandising figure includes retail
Wigan Athletic	Dave Whelan's hometown project continues at the stadium he named DW, but, aged 74, he is now worrying about whether anybody can be found to take it over after him. Wigan, a club of humble football tradition which only entered the old Fourth Division for the first time in 1978, were sprung into the Premier League with an investment Whelan reckons to be £100m. The accounts note soberly the club is "dependent on the financial support by way of loans from [Whelan's company], its bankers and various funds under the control of Mr D Whelan and his family." The financial cost of relegation, even with parachute payments, will make Whelan's task of maintaining Wigan as a substantial club, and finding a successor, very much more difficult	Dave Whelan hopes to give his club away to a safe, wealthy new owner as Sir Jack Hayward did to Steve Morgan at Wolves. But Wigan lack Wolves' support and tradition, and he will find it hard to attract a willing backer	Accounts for the year to May 31 2009. Money put in from owners is from Dave Whelan, interest free except for £7.5m on which 5% a year is charged
Wolverhampton Wanderers	In their first season in the Premier League, Wolves' turnover increased by £43m, boosted by their £39m share of the top flight's TV and sponsorship deals, compared to £2m the previous season in the Championship. The wage bill increased by only £13m, as Morgan stayed true to his promise not to be dazzled by the football top flight, and run Wolves like a business. So a £9m profit was made and Wolves have clearly not spent hugely again to stay up, preferring to build cautiously, as West Bromwich Albion have done	Morgan has been careful with the Premier League bounty so Wolves are likely to be financially healthy even if they go down. But he will look at Stoke, a similar club, and know he must also show some ambition	Accounts for the year to May 31 2010. Morgan invested £30m in shares in August 2007