

REPORT

DYNTRA

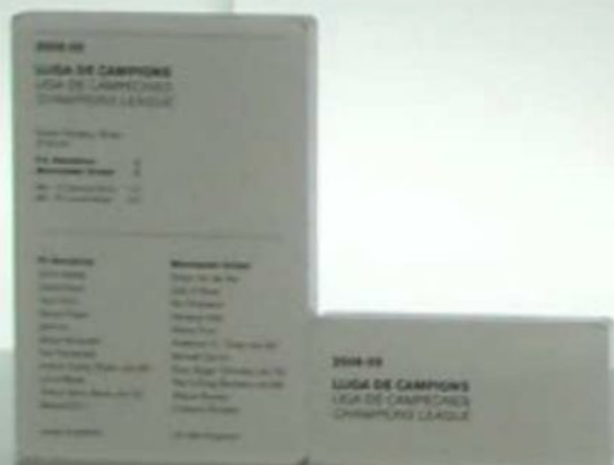
DYNAMIC TRANSPARENCY INDEX

Group Stage Season 2018-2019

UEFA Champions League

Football Clubs

May 2019



Dyntra develops a collaborative platform that aims to measure the public information of governments, public administrations, political parties, elected officials and the different social actors in a dynamic, efficient, transparent and open manner.

The management and completion of these indices is done from the Dyntra technology platform, which allows an open assessment of the level of compliance, with respect to the standards reflected in the index within the type of public body and governance framework .

www.dyntra.org

All the information related to this study reflects the data as of May 2019. Dyntra does not assume the responsibility derived from the incorrect or inappropriate use of the published material.

Report Dyntra

UEFA Champions League 2018-2019 Group Stage Football Clubs

May 2019

1. Purpose of the report	4
2. Methodology	5
2.1. Methodology based on the concept of Social Audit	5
2.2. Dyntra UEFA Champions League 2018-2019 Index	5
3. Evaluated Football Clubs	6
4. Results of Study	8
5. Main Conclusions	12
Annex - Dyntra UEFA Champions League Index	13

1. Purpose of the report

The Dyntra Platform was born with the **purpose of promoting Transparency**, using a dynamic evaluation methodology as a means to promote a permanent effort of the public and private organisations in matters of transparency. To this end, it values compliance with legal obligations, good practices of transparency and good governance and citizen demands in these matters, through the standards defined in each *Dyntra Transparency Index*.

The purpose of this report is to collect data on the transparency of the **European Football Clubs that took part in the 2018-2019 UEFA Champions League Group Stage**, at the date of publication of the Ranking, for informative purposes and so that the evolution of each of the assessed entities is appreciable, as well as the average global compliance.

The Dyntra evaluations aim to ensure that citizens, public and private organisations know **the level of compliance** with the standards set for each organisation, **in order to define the path on which to move towards greater organisational openness**.

In the **dynamization of decision-making processes**, it is essential to use ICTs as communication channels, which allow improving the interrelation of the actors in **efficiency and effectiveness**. Dyntra, as a technological tool allows the interaction between Organisations, Civil Society and Citizens, in order to establish a **channel that allows co-creating standards of transparency**.

To this end, Dyntra has developed an index to assess and measure the degree of transparency commitment of the **European Football clubs that have participated in the 2018-2019 UEFA Champions League Group Stage** by evaluating the information published in its institutional and transparency portals. Following the legal parameters, good practices and citizen demands, **the aim is to boost the evaluated entities to reach the transparency quality standards that promote institutional ethics towards civil society**.

2. Methodology

The *Dyntra UEFA Champions League 2018-2019* evaluates the transparency of these entities from a Social Audit perspective.

2.1. Methodology based on the concept of Social Audit

Dyntra (Dynamic Transparency Index) uses a **methodology** based on the concept of **Social Audit**, which allows a measurement in a dynamic, transparent, auditable and open way with the participation and collaboration of the citizens, with total and absolute consistency with the principles of Open Government.

The Dyntra methodology supposes a great innovation in the measurement of the transparency thanks to the numerous characteristics that compose it, being:

- In real time. The evaluations are permanently open; which means that the transparency level can be updated at any time.
- Dynamic. The evaluation in real time allows a continuous movement of the transparency indexes of the organisations, thus favoring a continuous improvement.
- Transparent and verifiable. All evaluations are public and, therefore, can be verified by citizens.
- Open. The evaluations are open to citizen participation and the collaboration of the organisations themselves.

2.2. Dyntra UEFA Champions League 2018-2019 Index

The study is based on a compliance analysis with the *Dyntra UEFA Champions League 2018-2019 Index* designed to assess the transparency of these football clubs.

This index is made up of 92 indicators divided into four categories: *Institutional Transparency*; *Communication and Relationship with Fans and the Public*; *Economic-Financial Transparency* and *Contracting of Services*.

The **indicators are based on several sources**: **legal framework** on transparency and right of access to information; **good practices** and **citizen demands** resulting from social dialogue and permanent active listening.

Compliance with the indicators is assessed by linking each of them with the link of the organisation's website or transparency portal where the information is collected. In this way, all evaluations are auditable and verifiable.

The transparency level of the football clubs is calculated using a **unique dichotomous assessment of the index indicators**. Each indicator is valued:

0: The information is not published

1: The information is published

The **total** of indicators that are met (compared to those that are not met), results in a **total percentage**, percentages *by categories* and percentages *by subcategories*. That allows to see the general and disaggregated compliance level. On the other hand, the indicators that are not met are also shown, that is, those that cannot be verified as the information is not published.

Consequently, the total score results in a percentage that determines the **transparency level of the football club that has been evaluated**.

3. Evaluated Football Clubs

The *Dyntra UEFA Champions League 2018-2019 Index* evaluates the transparency of a total of 32 entities that took part in the group stage of the UEFA Champions League season 2018-2019 with the purpose of promoting the transparency level of these football clubs. The football clubs that have been evaluated are listed here below:



1899 Hoffenheim



AEK Athens



Ajax Amsterdam



AS Monaco



Atlético de Madrid



FC Barcelona



FC Bayern München



Benfica



Borussia Dortmund



CSKA Moscow



Club Brugge



Galatasaray



Internazionale



Juventus



Liverpool



Lokomotiv Moscow



Manchester City



Manchester United



Napoli



Olympique Lyonnais



FC Porto



PSV Eindhoven



Paris Saint-Germain



Real Madrid



Red Star Belgrade



AS Roma



Schalke 04



Shakhtar Donetsk



Tottenham Hotspurs



Valencia



Viktoria Plzeň



Young Boys

4. Results of Study

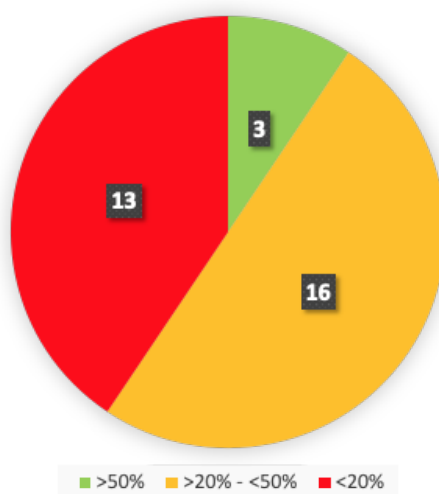
The current transparency evaluation of the **UEFA Champions League Football Clubs 2018-2019** results into the average transparency of **26,12%**. That is **11,79 percentage points lower** than the current transparency average of the Spanish 1st and 2nd Division Football Clubs which is at 37,91%.



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According to these data, the results of the study show a **low compliance average of the indicators**, which supposes a general suspense for these football clubs, but there are of course some important exceptions.

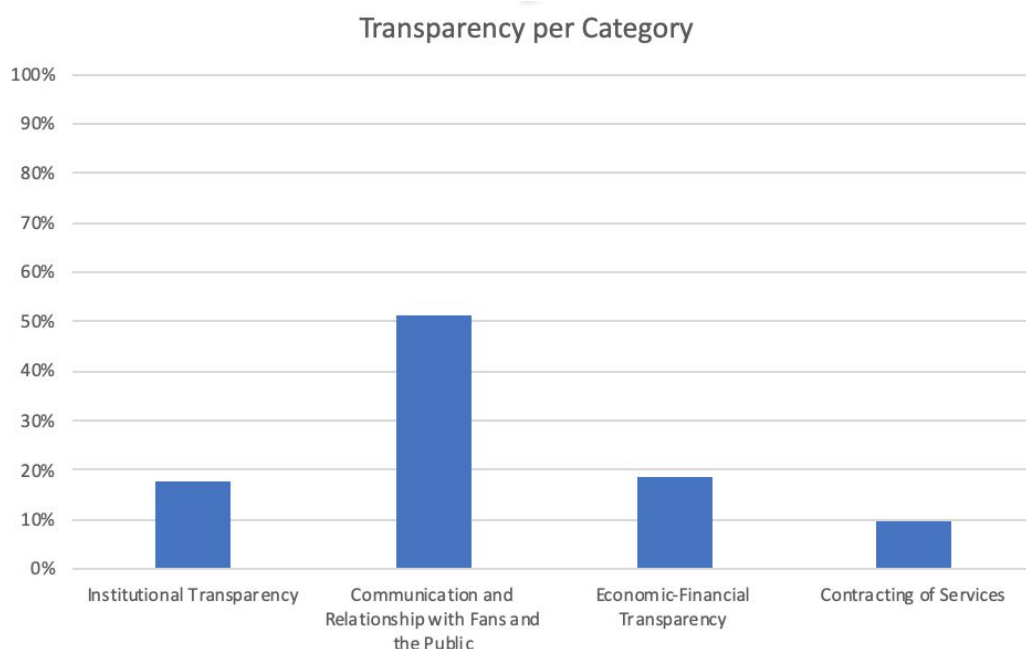
The graph below show the number of Football Clubs that exceed 50% compliance, differentiating those that do not reach this percentage. As can be seen, **only 3 of the 32 football clubs evaluated have more than 50%** in the Dyntra index designed for them.



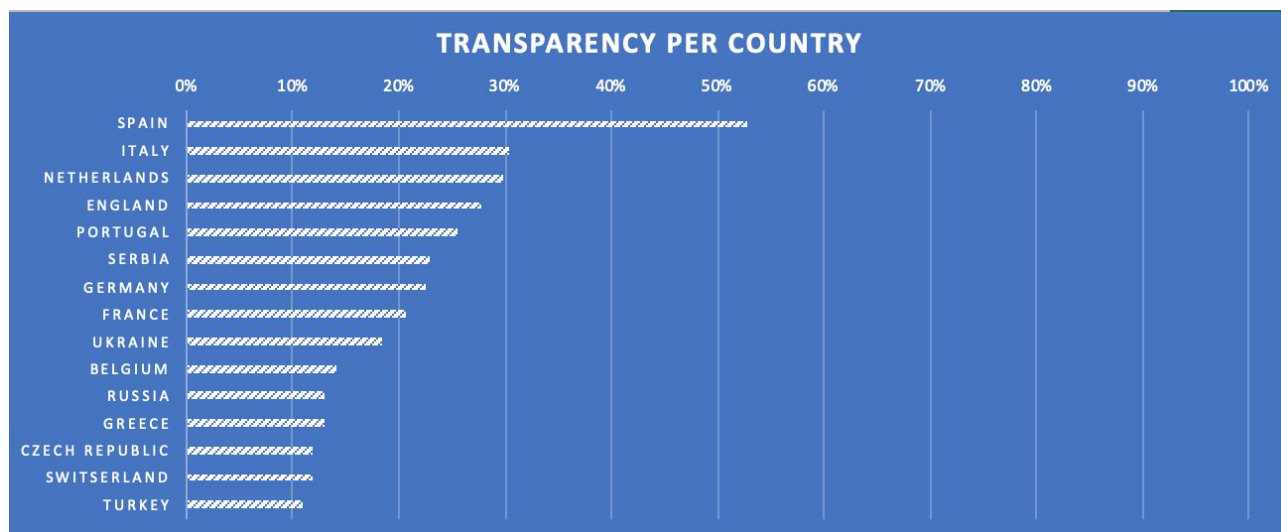
The Football Clubs that have more than 50% are also the top 3 most transparent Football Clubs that have participated in the UEFA Champions League Group Stage 2018-2019. The **most transparent** football club is **Real Madrid** with **77,17%**, followed by **FC Barcelona** with **69,57%** in **second place** and in **third place Juventus** with **54,35%**.

In contrast to these data the **bottom of the ranking shows a difference of 66,3 percentage points, between the most transparent Club, Real Madrid, and the two that occupy the last position of the ranking, Galatasaray and AS Monaco, both complying with 10,87%** of the assessed indicators.

































Looking at the categories, **the category with the best average** is the category of *Communication and Relationship with Fans and the Public* with **51%** and the category where the evaluated Football Clubs **overall do worst** is the category of *Contracting Services* with only **9,69%**.



It is also interesting to have a look at how the Football Clubs are doing on **transparency by country**, averaging the percentage of the clubs that come from the same country. Looking at the graphic below, the Football Clubs from **Spain** are the most transparent with an transparency average of **52,72%**, followed by, at more than 22 percentage points, **Italy** with **30,44%** and the **Netherlands** with **29,76%**.



On the next page follows the ranking of *Dyntra UEFA Champions League 2018-2019 Index* as it stands on May 27th, 2019:

POSITION	ENTITY	INDEX	PERCENTAGE
1	 Real Madrid Club de Fútbol	71 out of 92 indicators	77.17%
2	 Fútbol Club Barcelona	64 out of 92 indicators	69.57%
3	 Juventus	50 out of 92 indicators	54.35%
4	 Olympique Lyonnais	34 out of 92 indicators	36.96%
4	 Ajax	34 out of 92 indicators	36.96%
6	 Valencia Club de Fútbol, S.A.D.	33 out of 92 indicators	35.87%
7	 Borussia Dortmund	30 out of 92 indicators	32.61%
8	 Manchester City	28 out of 92 indicators	30.43%
9	 FC Porto	27 out of 92 indicators	29.35%
10	 Schalke 04	26 out of 92 indicators	28.26%
10	 Club Atlético de Madrid, S.A.D.	26 out of 92 indicators	28.26%
12	 Tottenham Hotspur	25 out of 92 indicators	27.17%
12	 Manchester United	25 out of 92 indicators	27.17%
14	 Liverpool	24 out of 92 indicators	26.09%
14	 Internazionale	24 out of 92 indicators	26.09%
16	 Roma	22 out of 92 indicators	23.91%
17	 Red Star Belgrade	21 out of 92 indicators	22.83%
17	 PSV Eindhoven	21 out of 92 indicators	22.83%
19	 Benfica	20 out of 92 indicators	21.74%
20	 Shakhtar Donetsk	17 out of 92 indicators	18.48%
21	 Napoli	16 out of 92 indicators	17.39%
21	 Bayern München	16 out of 92 indicators	17.39%
23	 Paris Saint-Germain	13 out of 92 indicators	14.13%
23	 Lokomotiv Moscow	13 out of 92 indicators	14.13%
23	 Club Brugge	13 out of 92 indicators	14.13%
26	 AEK Athens	12 out of 92 indicators	13.04%
27	 Young Boys	11 out of 92 indicators	11.96%
27	 Viktoria Plzeň	11 out of 92 indicators	11.96%
27	 CSKA Moscow	11 out of 92 indicators	11.96%
27	 1899 Hoffenheim	11 out of 92 indicators	11.96%
31	 Galatasaray	10 out of 92 indicators	10.87%
31	 AS Monaco	10 out of 92 indicators	10.87%

Date Screen Capture: May 27th, 2019

5. Main Conclusions

- According to the study carried out, the Football Clubs that have participated in UEFA Champions League Group Stage 2018-2019 have not obtained a result above 50% on average, this being 26,12%.
- Of the 32 Football Clubs that have been evaluated, **only three comply with more than 50% of the indicators**, being Real Madrid, FC Barcelona and Juventus.
- There is a difference of 66,3 percentage points, between the most transparent Club, Real Madrid, and the two clubs that occupies the tail of the Ranking, Galatasaray and AS Monaco that comply each with 10,87% of the assessed indicators.
- Real Madrid is **the most transparent of the football clubs evaluated** with a score of 77,17%, a performance well above the average.
- The study shows, according to Dyntra, that the Football Clubs from **Spain**, averaging the percentage of the clubs that come from the same country, are the most transparent with an transparency average of **52,72%**.

Annex - Dyntra UEFA Champions League Index

1. Institutional Transparency
1.1. Information on the governing bodies and staff of the Club. It is published:
The organizational chart of the Club with those responsible for the different bodies, their functions and dependency relationships
The biographical data of the Presidency and the members of the Board of Directors
The professional career of the Presidency and the members of the Board of Directors
The emails of the Presidency and the members of the Board of Directors
The declaration of assets, activities and interests of the President and the members of the Board of Directors
The professionalization agreement of the President and / or his/her working conditions or remuneration
Remuneration, compensation of any kind and condition perceived, as the case may be, by the members of the Board of Directors / and the representative bodies of the Club
The remuneration received by the top management members or the highest executive officers of the Club, as well as the representation expenses (individual or global) originated by them
The travel expenses of the President and the directors of the Club
The general expenses of coaches and sports management personnel and the characteristics of their activity
The gifts received by the President and the Board of Directors
The institutional agenda of the Club's President
There is a mailbox of the Club's President
1.2. Information about the Club's Organization. It is published:
The strategic plans and / or annual and / or multi-year programs of the Club, as well as the activities, means and time foreseen for its achievement
The legal, institutional and statutory regulations and other internal regulations that bind the Club
The agreements of the General Assembly of the Club, as well as those taken by the Board of Directors or the Delegate Committee
If the Club is, or not, in a situation of bankruptcy, or pre-contest or similar situation
The relationship of the personnel hired by the Club and their remuneration
The employment offer of the Club
Information regarding the electoral processes of the Club
1.3. Information about the Club's Assets. It is published:

The relation of real estate and properties of the Club
The inventory of property and rights in rem
The relation of movable property, mobile park and those of high economic value of the Club
1.4. Compliance in the Club
A Compliance model exists in the Club and it is published
There is a Whistleblowing Channel
A Code of Ethics or Good Practices and/or Behaviors exists and is published
There is an Ethics Committee or body to supervise good practices and to manage the information received through the Whistleblower Channel
Measures or policies of a social nature or of social responsibility of the Club exist and are published
An external audit procedure exists and is published about the Club's Compliance model.
2. Communication and Relationship with Fans and the Public
2.1. Institutional Communication
The institution has a web 2.0
The institutional website is Responsive Design (adaptive for mobile devices)
There is a news module on the web
You can see the sitemap of the Club's website
The institutional website is accessible or has an accessibility module
There is an internal search engine within the Club's website
Email addresses are specified for each of the sections or departments of the Club, as well as the general contact information of the Club
A map of the Club's social networks is published and is integrated in the institutional website
It has a built-in video channel
There is a complaints and claims mailbox
The website is translated into English
There is a transparency portal or the transparency information is structured within the institutional web
All transparency information is indexed within the institutional website or transparency portal
2.2. Information for members, fans and the general public. It is published:
There exists a members' area for club members/shareholders.
Training courses are offered and/or taught so that employees and managers know the legal obligations that affect them in the development of their activity
The list of teams, associations, groups or entities related to the Club and its basic data

There is a space reserved on the Club's website for receiving suggestions, or requests from members, fans, clubs and/or associations.
There is some online tool or form that allows requesting information from partners/shareholders and/or citizens in general
The basic catalog of the Club's activities, as well as the venues of its services and equipment
The number of spectators in the various sporting events held on the pitches, venues and facilities of the Club
A calendar with the events, activities and competitions organized by the Club
The specific rules and recommendations of the Club on behaviors, and against violence, in its facilities
The Club's internal regulations, and/or at least the measures adopted or planned against the potentially violent or radical groups that attend the Club's sports venue.
Decisions regarding the distribution and location of tickets for away games or finals, animation materials that are prohibited, and other rules on security and animation
The results of surveys made to members, fans and/or public about the satisfaction or quality of Club services exist and are published.
3. Economic-Financial Transparency
3.1. Accounting information. It is published:
The date of deposit in the Mercantile Registry of the Club's last Annual Accounts
The date of delivery of the Annual Accounts of the last season to the Higher Sports Council (CSD) or equivalent body
The individual and consolidated interim financial statements
The Club's Breakeven Point
3.2. Information about income and expenses. It is published:
The breakdown of the relevant income of the Club: a) Box office; b) Sponsorship and publicity; c) Retransmission rights; d) Commercial activities; e) Other operating income; f) Benefits for the alienation of federative rights; g) Capital gains on the sale of property, plant and equipment; h) Financial income; i) Income derived from non-monetary items; j) Revenue operations with related parties above the reasonable; k) Income from operations not related to the club; l) Treatment of income and expenses derived from reductions for the contests
The detail of the relevant Expenses of the Club is published: a) Cost of sales / materials; b) Expenses in employee compensation; c) Other operating expenses; d) Amortization / impairment of federative rights; e) Losses due to the alienation of federative rights; f) Financial costs and dividends; g) Expense operations with related parties below the value reasonable; h) Expenses in quarry development activities; i) Expenditures on community development activities; j) Non-monetary debits / charges; k) Financial costs directly attributable to the construction of property, plant and equipment; l) Operating expenses not related to the club
The total and detailed amount of donations, inheritances, legacies and awards given to the Club

A report on the benefits obtained through the sports activities and competitions organized by the Club
Indicator: % that represent the benefits obtained through the organization of activities and competitions
Indicator: % that the subsidies represent in the global budget
Indicator: % Expenses derived from the first team
Indicator: % income quotas / total budget
Indicator: % revenue sponsorships / total budget
The breakdown of spending on promotional campaigns.
3.3. Transparency in indebtedness.
The amount broken down by the Club's indebtedness: 1) Debt with the public administrations: a) Debt with the Public Treasury, b) Social Security Debts; 2) Other debts with banks or private entities.
The evolution of the debt in the last 5 years
Indebtedness: Total Club Debts / Relevant Revenues
The list of debts with public administrations or the Certificate of being up to date with public finance and Social Security is published
The list of debts and credits with employees is published
The list of debts and credits with sports personnel is published
3.4. Economic and budgetary information
The budget for income and expenses, treasury, investments and divestments, financing and other documentation required in the budgetary rules
The Annual Accounts / General Account, and if applicable, consolidated by the Club (Balance Sheet, Profit and Loss Account, Cash Flow Statements, Statement of Changes in the Net worth, Reports, etc.)
The Annual Accounts / General Account of related entities
External Audit Reports on Club accounts
Financial Autonomy: Net equity / (Liabilities + Net equity)
Economic relevance of the first team: Total remuneration of the first team / Total budget of the Club
Amount invested in players of the first team / Revenue relevant to the last season
An internal control and/or audit procedure of the Club exists and is described, and the reports of the economic control body or commission are published.
4. Contracting of Services
4.1. Information on contracts, agreements and grants
The list of formalized Contracts formalized with any public entity (or under public control)
Minor contracts (at least quarterly) formalized with any public entity

The list and/or the amount of transactions with the most important suppliers, awardees and/or contractors of the Club
The list of most important sponsors and amount of sponsorship of at least the last 3 years
The list of Agreements signed by the Club, with indication of the signatory parties, object and duration, the obligated parties and the agreed economic obligations
Subsidies and public aid received with indication of their origin, amount, objective or purpose
The amounts received by the Club in terms of: a) The transfers and b) The signings made in the last two seasons (at least the number of players and the total amount)
The amounts received by: a) The sale of players and b) The loan of players (at least the number of players and the global)
The salary cap of the Club staff
The number of minors with license to the service of the Club in its different levels and sports sections