

Companies Registered in the UK with Nigerian Affiliations

TRACKING BENEFICIAL OWNERSHIP AND THE PROCEEDS OF CORRUPTION: EVIDENCE FROM NIGERIA

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UK Companies House: Companies Registered in the UK with Nigerian Affiliations¹

We were provided with a data file by UK Companies House (www.companieshouse.gov.uk) that showed all companies registered in the UK with Nigerian affiliations declared through the data field 'Officer Nationality'.²

The file contains 52,782 separate entries. It must be noted that this number does not necessarily correspond to the number of distinct companies, since a single company may have separate entries in this file if they have more than one affiliated person with Nigerian origins. A data filtering has revealed that the number of distinct companies (with distinct company codes & names) contained in this file is 26,303.

In this context, these Nigerian affiliated personnel are recorded in one of the four roles within the registered company: Director, Individual PSC (Person of Significant Control), LLP Member (Limited Liability Partnership Member) or Secretary.³ The persons recorded as secretaries and LLP members constitute a very small percentage of the data, 2.2%. All the remaining (97.8%) are either directors and/or individual PSCs.

a) Analysis Based on SIC Code

The first set of analysis examined the sectors in which these Nigerian affiliated companies are registered to operate within the UK. There were 26,136 distinct companies with a primary SIC code (SIC code 1) present. Table 1 shows the highest frequency sectors where there are more than 250 registered companies with the same SIC code.

Table 1 indicates that service, information technology and consultancy (service, information technology consultancy, information technology service, management consultancy, business support, software development) comprise the main sectors of operation chosen by these companies – 27.69% of the total registered companies operate in one of these sectors. Other noteworthy sectors are human health (human health activities, hospital activities, residential care, general medical practice) – 10.03% of the total and real estate and development of building projects – 2.68% of the total companies registered.

¹ Companies House data was obtained 4/12/19. It should be noted that none of this work implies or infers that any individuals or companies identified through the analysis have in any way broken the law.

² The 'Officer Nationality' field had been completed as 'Nigerian'; 'British Nigerian'; or 'Nigerian British'

³ It should be noted that an individual can hold more than one role, for example they may be both a Director and a Secretary.

Table 1. The Sector Counts of Nigerian affiliated companies registered to the Companies House (based on Primary Standard Industrial Classification - SIC Code).

Number of companies	Percentage	Sector (according to primary SIC code)	SIC Code
1918	7.34%	Other service activities n.e.c.	96090
1673	6.40%	Information technology consultancy activities	62020
1524	5.83%	Management consultancy activities other than financial management	70229
1391	5.32%	Other business support service activities n.e.c.	82990
1309	5.01%	Other human health activities	86900
598	2.29%	Hospital activities	86101
567	2.17%	Other professional, scientific and technical activities n.e.c.	74909
505	1.93%	Activities of religious organizations	94910
434	1.66%	Buying and selling of own real estate	68100
408	1.56%	Other information technology service activities	62090
362	1.39%	Residential care activities for learning difficulties, mental health and substance abuse	87200
350	1.34%	General medical practice activities	86210
345	1.32%	Retail sale via mail order houses or via Internet	47910
324	1.24%	Business and domestic software development	62012
285	1.09%	Other social work activities without accommodation n.e.c.	88990
271	1.04%	Dormant Company	99999
266	1.02%	Development of building projects	41100

b) Analysis Based on Frequent Names Appearing as Director/Person of Significant Control (Individual PSC)

The second set of analysis investigated the involvement of significant individuals (in the capacity as individual PSC or as Director) with several companies. For this purpose, all the entries in the data file (a total 52,782) were categorized and counted with respect to the 'officer surname', 'officer forename1' and 'officer date of birth (DoB)' of the Nigerian affiliated personnel so that those individuals who are affiliated with more than one company could be identified.

Table 2 shows the most frequently appearing individuals who have more than ten appointed roles in a combination of director, secretary and/or individual PSC roles. The names of the individuals have been anonymised. Our first analysis of the data indicated a possible error in the way in which the data had been captured as the same individual could be shown as a director of the same company more than once if, for example, they used more than one 'usual residential country'. Thus person 'OO' is listed as holding 39 Company Directorships. However, on inspection 18 of these are duplicates as the usual residence is provided as being variously: United Kingdom, England, South Africa or the United Arab Emirates. Similarly, there would be two entries where an individual resigned as a director from a company but was then reappointed.

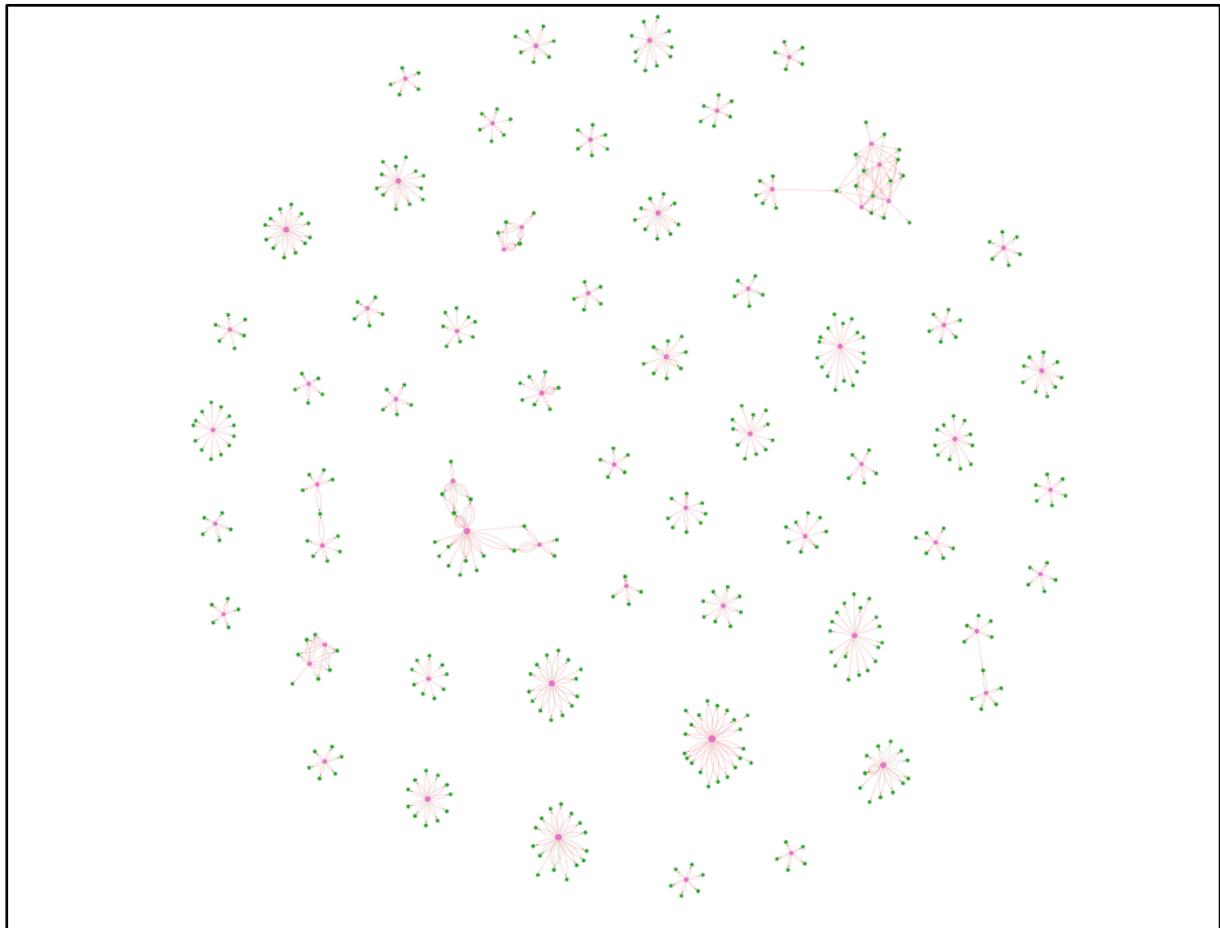
Table 2. The most frequently appearing Nigerian individuals by number of appointments

NUMBER OF APPOINTMENTS	OFFICER NAME CODE	OFFICER NATIONALITY	OFFICER DoB
39	OO	NIGERIAN	Jul-75
32	OR	NIGERIAN	Apr-62
31	AA	NIGERIAN	Feb-74
27	ID	NIGERIAN	Aug-49
26	AT	NIGERIAN	May-70
24	OC	NIGERIAN	Jul-78
22	AJ	NIGERIAN	Sep-67
21	LT	NIGERIAN	Jun-83
20	HG	NIGERIAN	Apr-73
18	OM	NIGERIAN	Jan-70
18	OT	NIGERIAN	Apr-71
17	AM	NIGERIAN	Dec-79
17	OA	NIGERIAN	Aug-79
17	OG	NIGERIAN	May-60
16	AO	NIGERIAN	May-80
15	MA	NIGERIAN	Feb-80
14	AJM	NIGERIAN	Oct-79
14	ON	NIGERIAN	Jul-59
14	OAA	NIGERIAN	Jan-64
13	AF	NIGERIAN	May-76
13	AC	NIGERIAN	Dec-92
13	AL	NIGERIAN	Mar-67
13	KI	NIGERIAN	Mar-86
12	AOO	NIGERIAN	Feb-62
12	ARA	NIGERIAN	Nov-52
12	BV	NIGERIAN	Sep-78
12	EJ	NIGERIAN	Aug-71
12	OS	NIGERIAN	Jun-64
12	OOM	NIGERIAN	Jan-78
11	ADJ	NIGERIAN	Jun-63
11	AN	NIGERIAN	Aug-94
11	ACL	NIGERIAN	Jun-33
11	ALO	NIGERIAN	Jun-33
11	ARO	NIGERIAN	Apr-77
11	BL	NIGERIAN	Dec-73
11	FO	NIGERIAN	Oct-71
11	KL	NIGERIAN	Oct-73

NUMBER OF APPOINTMENTS	OFFICER NAME CODE	OFFICER NATIONALITY	OFFICER DoB
11	OV	NIGERIAN	Aug-95
11	OI	NIGERIAN	Nov-87
11	RO	NIGERIAN	Jun-74
10	AD	NIGERIAN	Jun-79
10	AI	NIGERIAN	Sep-65
10	ADA	NIGERIAN	Feb-89
10	ACE	NIGERIAN	Mar-52
10	BN	NIGERIAN	Mar-81
10	BO	NIGERIAN	Oct-76
10	DA	NIGERIAN	May-84
10	ES	BRITISH, NIGERIAN	Sep-72
10	FA	NIGERIAN	Apr-67
10	FOA	NIGERIAN	Oct-77
10	IM	NIGERIAN	Sep-67
10	JL	NIGERIAN	May-78
10	JR	NIGERIAN	Oct-81
10	KS	NIGERIAN	Sep-61
10	MA	NIGERIAN	Feb-80
10	ODA	NIGERIAN	May-60
10	ONE	NIGERIAN	Oct-92
10	OE	NIGERIAN	Feb-77
10	OK	NIGERIAN	Nov-83
10	OOA	NIGERIAN	Mar-70
10	OU	NIGERIAN	Jun-84
10	OGO	NIGERIAN	Oct-76
10	PA	NIGERIAN	Sep-81

The data for these companies and the affiliated individuals together with their wider company affiliations was formatted and organized within the open source Graphscommon software (<https://graphcommons.com/>). The map of appointments is shown in Figure 1. In order to anonymise both the individuals and their company holdings the image is deliberately 'zoomed out' to provide an impression of the pattern of holdings only. The green dots are the separate companies whilst the pink dots refer to the individuals. Two of the patterns join several individuals together and coincidentally these are two of the companies analysed in greater detail below in Figures 2 and 3.

Figure 1 Companies registered to Companies House with Nigerian Affiliations: an overview



c) Companies operating within the real estate industry, which are affiliated with more than 5 different Nigerian individuals

A third set of analysis investigated the companies with Nigerian affiliations operating in the real estate industry. The purpose of this analysis is to link/amalgamate the following two sources of information:

- i) Land Registry Overseas Companies Ownership Data (a database of all freehold or leasehold properties/titles in England and Wales where the legal owner is a company incorporated outside of UK - for our purposes - in Nigeria) – a separate report for our project.
- ii) Companies House Data (a database of companies registered within UK) with Nigerian affiliations which provides a list of companies with Nigerian links who trade properties/titles in England and Wales – as reported on here.

These two sources of information may provide a better depiction of the big picture in real estate industry within UK where Nigerian affiliated individuals are involved. We selected the most frequently appearing companies, operating within the real estate industry, which are

affiliated with more than five individuals of Nigerian origins. For this specific analysis, only the companies with the following SIC codes in their primary SIC code field were included.

Sector (according to primary SIC code)	SIC Code
Buying and selling of own real estate	68100
Development of building projects	41100
Other letting and operating of own or leased real estate	68209
Management of real estate on a fee or contract basis	68320
Real estate agencies	68310
Renting and operating of Housing Association real estate	68201

The 27 company names listed within this data set were cross checked with those appearing in the data used for Table 2. Two companies appeared in both lists, anonymised as: FG INV Ltd and MGPS Ltd. The data for these two companies and the affiliated individuals together with their wider company affiliations was formatted and organized within the open source Graphscommon software (<https://graphcommons.com/>) to create a network map (relationship diagram) of the affiliation relationships between the individuals and their related companies. Figures 2 and 3 show the network maps.

Figure 2 provides an interesting illustration of the complex inter-family holdings across different companies. The company names and individuals have been anonymised. Although appearing in the register using slightly different forenames, we believe that the individual coded as ACL and ALO are the same person having a common family name and date of birth. The person appears to have used one designation for one group of companies and a different designation for a separate group. Interestingly, both forms of the name are used, listed separately as directors for FG INV LTD. All individuals across this group except the person coded AI, share the same family name and are, thus, believed to belong to the same either immediate or extended family.

Figure 2 Mapping the relationships from FG INV Ltd through associated individuals.

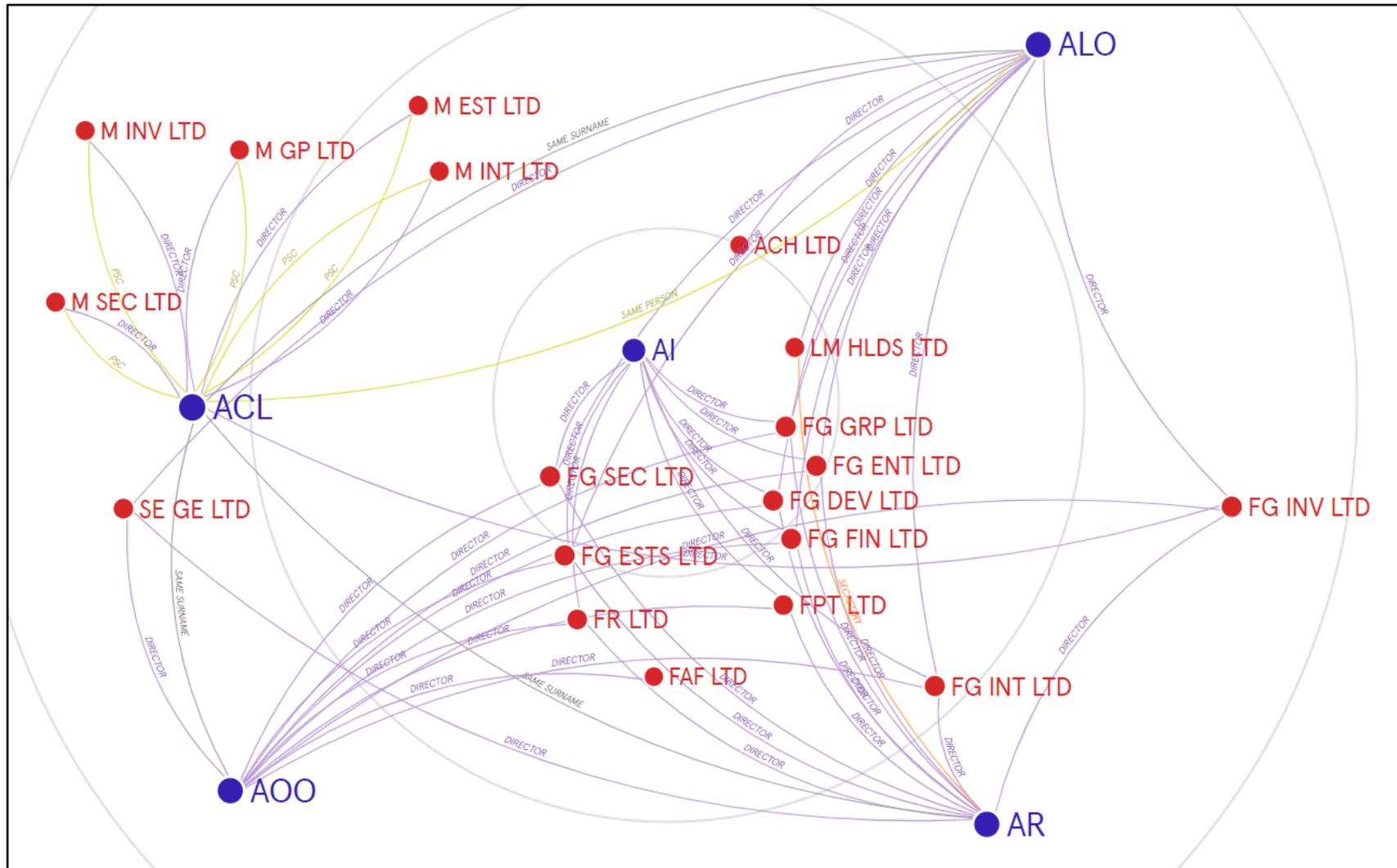
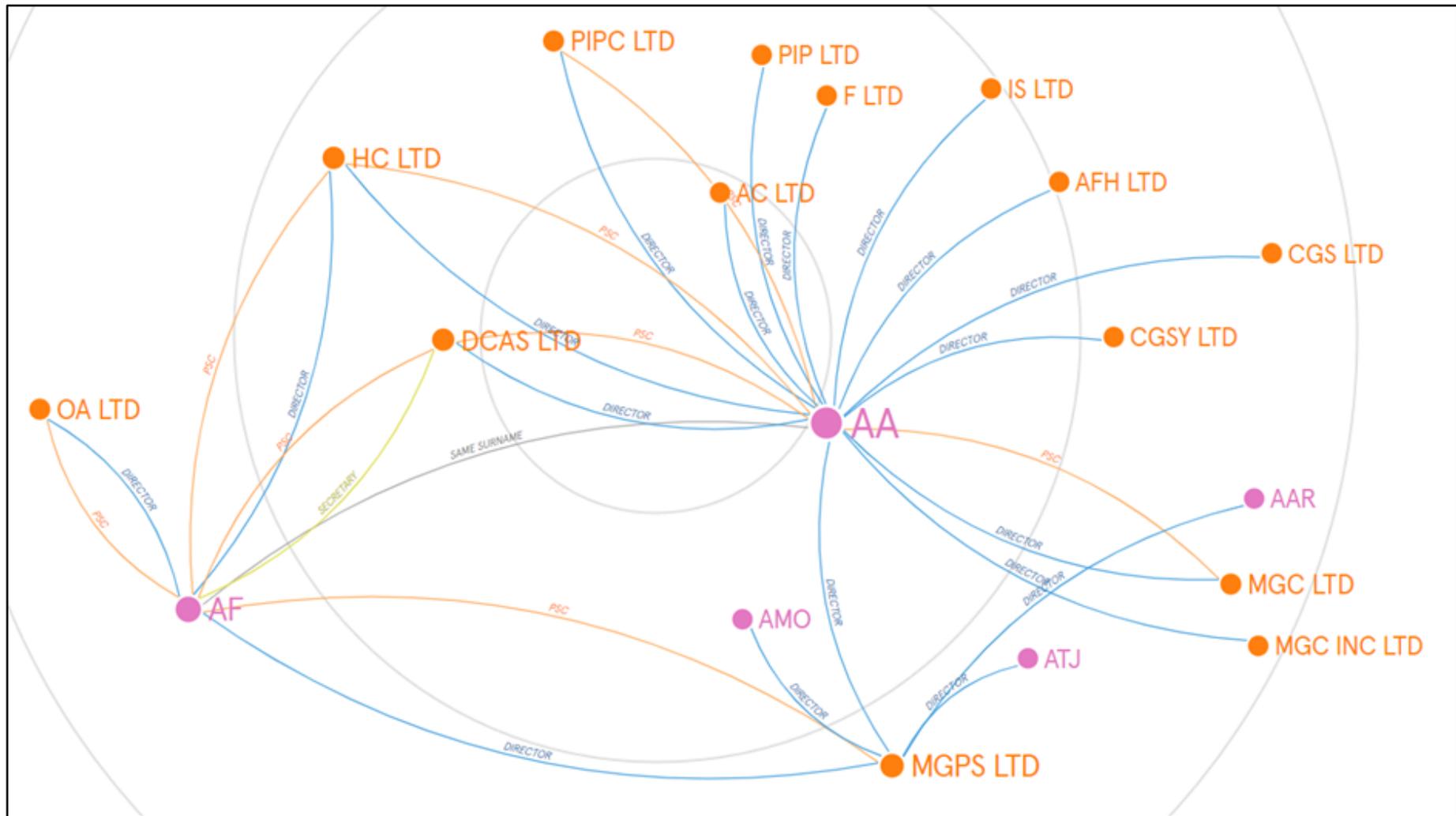


Figure 3 Mapping the relationships from MGPS Limited through associated individuals



In the example of Figure 3, the source company has three directors that are only associated with a single company, MGPS LTD. The remaining two directors are linked to a far larger number of companies and share the same family surname.

This family based organizational structure was repeated among many of the other companies in UK Real Estate Industry with Nigerian affiliations. In these companies, family members seem to take multiple roles for fulfilling the responsibilities of the beneficial owners (individual persons of significant control-PSC), directors as well as secretaries. In terms of age, there are many senior citizens (ages >80) who hold responsibilities in these family run businesses. The most senior family member that is registered to still act as a director is 87 years old (Date of Birth: June 1933). There are many junior family members (ages <25) who hold responsibilities in these companies. The youngest one registered to act as a director is just 19 years old (Date of Birth: March 2001).

d) Companies operating within the extractive and petroleum product industry which are affiliated with more than 4 different Nigerian individuals

Analogous to c) above, this set of analysis attempted to examine the companies registered within UK with Nigerian affiliations, operating in the extractive and petroleum products industry. The purpose of this analysis is to link/relate this data (provided by Companies House) to other sources of data on the Nigerian extractive and petroleum industries to complement our work on the Nigerian flow of funds. Through this analysis the potential connections of these UK registered Nigerian affiliated companies to the large Nigerian oil/petroleum corporations may also be investigated.

For this specific analysis, only the companies with the following SIC codes in their primary SIC code field were included. It should be noted that due to the smaller number of companies operating within this industry, companies with more than 4 rather than 5 individuals identifying as being of Nigerian origins were chosen for this analysis providing a list of 20 separate companies.

Sector (according to primary SIC code)	SIC Code
Extraction of crude petroleum	6100
Extraction of natural gas	6200
Support activities for petroleum and natural gas extraction	9100
Mineral oil refining	19201
Other treatment of petroleum products (excluding petrochemicals manufacture)	19209
Wholesale of petroleum and petroleum products	46711

As with the real estate, the company names listed within this data set were cross checked with those appearing in the data used for Table 2. Our initial hypothesis was that we would not find any overlap, working on the basis that most of the companies operating in this sector had large numbers of affiliated persons. In other words, structures of control were more dispersed. However, three companies appeared in both lists, anonymised as: JES Ltd, LS Ltd and LLE Ltd. As above, the data for these three companies and the affiliated individuals together with their wider company affiliations was formatted and organized within the open source Graphscommon software (<https://graphcommons.com/>) to create a network map (relationship diagram) of the affiliation relationships between the individuals and their related companies. Figure 3 shows the network map.

In the case of figure 3 it is interesting to note that all affiliated persons share the same surname except for SB. However, that individual shares the same forename and birth date as ABF so it is possible that they are the same person but using different surnames, keeping the same forename. We also note the same for AL and AAL who share the same surname, but AAL incorporates an additional forename.

In general, unlike the Nigerian affiliated companies in real estate, the family based organizational structures are less common among the companies operating within the UK Extractive and Petroleum Products Industry.

e) Companies with Nigerian affiliation where all the director(s) of the company reside outside UK

Based on the companies that are affiliated with more than one Nigerian individual, a further analysis was conducted to explore a special case. This special case examined companies registered in the UK where all the directors and or PSCs reside in countries other than the United Kingdom. This analysis was conducted by categorizing and counting the companies and their affiliated personnel with respect to 'appointment type desc.' (director or individual PSC) and 'usual residential country' fields. It should be noted that there are a large number of blanks recorded against this category and it is the one in which misspellings appear frequently.

This list includes several hundred companies and whilst the most common residence of the Directors or PSCs is Nigeria, a significant number reside in the United States, UAE and Turkey.

The large number of companies owned by Nigerian persons, is evidence of the significant, long standing, commercial links between Nigeria and the UK.