

**REGISTERED NUMBER : 1107997 (ENGLAND AND WALES)**

**THE RILEY MOTOR CLUB**

**ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025**

**THE RILEY MOTOR CLUB**

**COMPANY INFORMATION**

**for the year ended 31st December 2025**

**DIRECTORS :**

**T. G. BOOTH**

**G. G. GRACE**

**M.J.T. STANTON**

**D.J. WHITTLE**

**SECRETARY :**

**J. WOOD**

**REGISTERED OFFICE :**

**STOWE HOUSE**

**1688 HIGH STREET**

**KNOWLE**

**WEST MIDLANDS**

**B93 0LY**

**REGISTERED NUMBER :**

**1107997 (ENGLAND AND WALES)**

**ACCOUNTANTS :**

**ARUNDALES**

**STOWE HOUSE**

**1688 HIGH STREET**

**KNOWLE**

**WEST MIDLANDS**

**B93 0LY**

**THE RILEY MOTOR CLUB**  
**REPORT OF THE DIRECTORS**

for the year ended 31st December 2025

The directors present their report and the accounts of the company for the year ended 31st December 2025.

**PRINCIPAL ACTIVITIES**

The principal activities of the Company in the year under review were those of furthering the interests of owners and drivers of Riley cars, promoting the pastime of motoring and making spares available to members.

**EXEMPTION UNDER SECTION 30**

By special resolution passed 30th July 2000 the company is permitted not to use the suffix 'Limited' as part of its name.

**DIRECTORS**

The directors who served during the year were as follows:

T.G. Booth  
A.C. Draper (Deceased 15th July 2025)  
G.G. Grace  
V.W. Riley (Deceased 12th August 2025)  
M.J.T. Stanton

The directors wish to record the sad passing of our President Victor Riley and long serving director Christine Draper during the year. Victor served as a director for over 25 years in two spells between November 1995 and August 2026. Victor was a knowledgeable director and a wonderful ambassador for the club. Christine served as a director from May 1999 to July 2025. She worked tirelessly for the club taking on the responsibilities of company secretary from November 2003 in addition to her directorship. Victor and Christine will be sadly missed.

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing those accounts the directors are required to :

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors confirm their compliance with these requirements.

The report of the directors has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

On behalf of the board

**T.G. BOOTH**  
**Chairman**

24th May 2026

**THE RILEY MOTOR CLUB**

**PROFIT AND LOSS ACCOUNT**

for the year ended 31st December 2025

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>TURNOVER</b>	31,118	28,085
Administrative expenses	(25,846)	(23,162)
<b>OPERATING SURPLUS</b>	<u>5,272</u>	<u>4,923</u>
<b>Provision for loss on investment</b>	(10,000)	-
Interest receivable and similar income	472	562
<b>SURPLUS ON ORDINARY</b>		
<b>ACTIVITIES BEFORE TAXATION</b>	(4,256)	5,485
Taxation	(90)	(107)
<b>SURPLUS ON ORDINARY</b>		
<b>ACTIVITIES AFTER TAXATION</b>	(4,346)	5,378
<b>RETAINED SURPLUS</b>		
<b>BROUGHT FORWARD</b>	<u>71,250</u>	<u>65,872</u>
<b>RETAINED SURPLUS</b>		
<b>CARRIED FORWARD</b>	<u><u>66,904</u></u>	<u><u>71,250</u></u>

**THE RILEY MOTOR CLUB**

**BALANCE SHEET**

at 31st December 2025

	2025	2024
	£	£
Fixed assets	16,707	26,707
Current assets	55,282	54,394
Creditors : amounts falling due within one year	(5,085)	(9,851)
<b>NET CURRENT ASSETS</b>	<b>66,904</b>	<b>71,250</b>
<b>CAPITAL AND RESERVES</b>		
Profit and loss account	66,904	71,250

For the year ending 31st December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The directors confirm that the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the Board,

**T.G. BOOTH**

**Director**

24th May 2026

## **THE RILEY MOTOR CLUB**

### **NOTES TO THE ACCOUNTS**

for the year ended 31st December 2025

#### **Employees**

The average monthly number of employees, including directors, during the year was as follows:

	2025 Number	2024 Number
Employees	-	-

#### **General information**

The Riley Motor Club Limited is a private company limited by shares incorporated in England within the United Kingdom. The address of the registered office is given below:

C/O Arundales Stowe House  
1688 High Street  
Knowle  
Solihull  
West Midlands  
B93 0LY

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

## **THE RILEY MOTOR CLUB**

### **NOTES TO THE ACCOUNTS**

for the year ended 31st December 2025

The notes to the accounts are provided for the benefit of members of the company and in accordance with the micro-entity provisions of FRS 105 do not form part of the statutory accounts.

The accounts have been prepared in accordance with the applicable accounting standards. There were no material departures from those standards.

#### **1. ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the accounts are set out below.

##### **Basis of preparation of financial statements**

The accounts have been prepared under the historical cost convention and in accordance with the Micro-Entity provisions of Financial Reporting Standard 105.

##### **Turnover**

Turnover represents net invoiced sales of services, excluding value added tax.

##### **Stocks**

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **2. OPERATING SURPLUS**

The operating surplus is stated after charging :

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Directors emoluments and other benefits	<u>nil</u>	<u>nil</u>

#### **3. TAXATION**

There is no corporation tax liability based on these accounts. Except where tax on interest received exceeds £100, no other activity is chargeable as the Club deals only with its members, which is acknowledged as mutual trading by HM Revenue and Customs.

#### **4. STATUS**

The company is limited by guarantee and has no share capital. No trading is carried out with the general public. Assistance is given to members in accordance with the objects.

## THE RILEY MOTOR CLUB

### NOTES TO THE ACCOUNTS

for the year ended 31st December 2025

#### 5. FIXED ASSETS

The company's fixed assets at the balance sheet date include the following the share capital of an unlisted company:

##### **Riley Motor Club Spares Limited**

Nature of business : spares supplies

Class of shares	% holding
Ordinary	100

The fixed asset investment consists of the following :

	2025 £	2024 £
Riley Motor Club Spares Limited - loan	26,608	26,608
Riley Motor Club Spares Limited - provision for loss on stock in trade	(10,000)	-
Riley Motor Club Spares Limited - shares	99	99
	<hr/>	<hr/>
	16,707	26,707
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In 1988 a new company, Riley Motor Club Spares Limited, was formed to comply with a decision made to separate the administration of the members' spare parts procurement service from the club. Riley Motor Club Spares Limited is a wholly owned subsidiary of the Club and it is the policy of the Club to provide the necessary finance, by way of a loan, to enable Riley Motor Club Spares Limited to meet its objectives. As the spares company supports a principal activity, the Club does not intend to collect the loan for as long as it is used to finance the procurement and holding of spares stocks for the benefit of the members of the Club. No interest is receivable and the loan is unsecured. The stock holding by Riley Motor Club Spares Limited has been reviewed and in the opinion of the directors should be written down by £30,000. This has resulted in a write down in the investment made by Riley Motor Club Limited of £10,000.

#### 6. CURRENT ASSETS

	2025 £	2024 £
Finished goods (Regalia)	3,153	4,325
Cash at bank	52,129	50,069
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	55,282	54,394
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#### 7. CREDITORS : amounts falling due within one year

Subscriptions received in advance	4,108	7,119
Advance receipts for London to Edinburgh Rally	-	1,881
Accrued expenses	780	744
Corporation tax	197	107
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	5,085	9,851
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**THE RILEY MOTOR CLUB**

**INCOME AND EXPENDITURE ACCOUNT**

**for the year ended 31st December 2025**

	2025		2024	
	£	£	£	£
<b>INCOME</b>				
Subscriptions	19,274		19,136	
Surplus on Regalia sales	123		89	
Advertising	955		955	
Events	8,516		4,836	
Donations received	2,250		3,069	
Deposit account interest	472		562	
	<u>          </u>	31,590	<u>          </u>	28,647
Provision for loss on investment		(10,000)		-
<b>EXPENDITURE</b>				
Riley record costs	8,063		11,829	
Honorarium	4,630		6,450	
Gazebos	-		176	
Administration expenses	581		755	
Insurance	1,226		1,210	
Events	9,719		1,408	
Website and advertising	-		240	
Sundry expenses and donations	-		-	
Credit card charges	309		264	
Professional fees	538		86	
Accountancy	780		744	
	<u>          </u>	25,846	<u>          </u>	23,162
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		<u>          </u>	<u>          </u>	<u>          </u>
		(4,256)		5,485

The detailed profit and loss account is provided for the benefit of members of the company and in accordance with the micro-entity provisions of FRS 105 do not form part of the statutory accounts.

**CHARTERED ACCOUNTANTS REPORT TO THE DIRECTORS ON THE PREPARATION OF**  
**THE UNAUDITED STATUTORY ACCOUNTS OF THE RILEY MOTOR CLUB**  
**FOR THE YEAR ENDED 31ST DECEMBER 2025.**

In order to assist you to fulfil your duties under the Companies Act 2006 we have prepared for your approval the accounts of Riley Motor Club for the year ended 31st December 2025 which comprise the Profit and Loss Account and Balance Sheet from the company's accounting records and from information and explanations you have given us. At your request we have also prepared the notes to the accounts and detailed profit and loss account for the use of members of the Club.

As a practising member firm of The Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com](http://www.icaew.com).

This report is made solely to the Board of Directors of The Riley Motor Club, as a body, in accordance with the terms of our engagement letter dated 4th July 2014 as amended 6th June 2016. Our work has been undertaken solely to prepare for your approval the accounts of The Riley Motor Club and state those matters that we have agreed to state to the Board of Directors of The Riley Motor Club, as a body, in this report in accordance with the requirements of The Institute of Chartered Accountants in England and Wales as detailed at [www.icaew.com](http://www.icaew.com). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Riley Motor Club and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The Riley Motor Club has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Riley Motor Club Spares Limited. You consider that The Riley Motor Club is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The Riley Motor Club. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Arundales  
Chartered Accountants  
Stowe House  
1688 High Street  
Knowle  
Solihull  
West Midlands  
B93 0LY

24th May 2026