

THE GUILD OF FOOD WRITERS
ACCOUNTS FOR THE
YEAR ENDED 31 DECEMBER 2025

THE GUILD OF FOOD WRITERS
YEAR ENDED 31 DECEMBER 2025

ACCOUNTANTS' REPORT TO THE COMMITTEE ON THE UNAUDITED ACCOUNTS

In accordance with the engagement letter dated 1 September 2011, and in order to assist you to fulfil your duties to The Guild, we have prepared for your approval the accounts of The Guild of Food Writers together for the year ended 31 December 2025 from the accounting records and information and explanations you have given to us.

This report is made solely to the Committee of The Guild of Food Writers in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of The Guild of Food Writers, and state those matters that we have agreed to state to the Committee in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Guild of Food Writers and its Committee, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance and other professional requirements laid down by the Institute relating to members undertaking the compilation of accounts.

We have not been instructed to carry out an audit of the accounts. 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 accounts.

Warrener Stewart

WARRENER STEWART
Chartered Accountants
43 Harwood Road
London
SW6 4QP

17 February 2026

**THE GUILD OF FOOD WRITERS
INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2025**

	Notes	£	£	2024 £
General income				
Membership fees			43,034	45,690
Bank interest			1,370	1,567
			<u>44,404</u>	<u>47,257</u>
Operating activities				
Sponsorship		43,500		38,500
Ticket sales		8,542		7,578
Other income		461		512
		<u>52,503</u>		<u>46,590</u>
Less: Expenditure	2 3	<u>(47,250)</u>		<u>(56,976)</u>
Net surplus / (deficit) from operating activities			5,253	(10,386)
			<u>49,657</u>	<u>36,871</u>
Less: Overhead expenditure				
Photocards		1,141		746
Insurance		1,514		1,497
Telephone		72		72
Printing and stationery		80		134
Costs of meetings		3,654		7,003
Computer costs		3,024		3,582
Advertising and marketing		614		635
Accountancy fees		660		660
Subscriptions		94		147
Legal and professional fees		1,586		3,809
Administration		21,177		19,433
Sundry expenses		2,122		2,244
		<u>(35,738)</u>		<u>(39,962)</u>
Surplus / (deficit) for the year	4		<u>£ 13,919</u>	<u>£ (3,091)</u>

Notes

- 1 See 2. Analysis of operating income on page 4.
- 2 See 3. Analysis of operating expenditure on page 5.
- 3 See 4. Income and expenditure account on page 5.


**THE GUILD OF FOOD WRITERS
BALANCE SHEET AS AT 31 DECEMBER 2025**

	Notes	£	2024 £
Current assets			
Subscriptions in arrears		4,023	565
Prepayments		1,805	1,679
Cash at bank - HSBC		34,296	30,335
Cash at bank - Triodos		29,308	28,694
Cash at bank – Paypal		4,584	5,435
Cash in hand		100	100
		74,116	66,808
Current liabilities			
Trade creditors		2,590	2,161
Sponsorship received in advance		4,000	9,060
Subscriptions received in advance		6,484	7,159
Accruals		660	660
Other creditors		795	100
		14,529	19,140
Net current assets		£ 59,587	£ 47,668

Represented by:


Income and expenditure account	4	32,716	20,486
Benevolent fund	5	26,871	27,182
		£ 59,587	£ 47,668

Approved for and on behalf of the Committee on 17 February 2026.


Sam Goldsmith (Mar 2, 2026 13:19:36 GMT)

Sam Goldsmith – Chair

Samuel Goldsmith


Julie Friend (Mar 4, 2026 12:28:36 GMT)

Julie Friend - Vice Chair

Julie Elizabeth Friend

Notes

- 1 See 4. Income and expenditure account on page 5.
- 2 See 5. Benevolent fund on page 5.

THE GUILD OF FOOD WRITERS
NOTES TO THE ACCOUNTS
For the year ended 31 December 2025

3. ANALYSIS OF OPERATING EXPENDITURE	£	2024 £
AGM	198	330
Guilds awards party	42,915	37,695
Workshops	940	600
Website	3,197	18,351
	<u>£ 47,250</u>	<u>£ 56,976</u>
4. INCOME AND EXPENDITURE ACCOUNT		£
Balance at 1 January 2025		20,486
Surplus for the year		13,919
		<u>34,405</u>
Transfer to Benevolent fund		(1,689)
		<u>£ 32,716</u>
5. BENEVOLENT FUND		£
Balance at 1 January 2025		27,182
Future Funds award		(2,000)
Transfer from income and expenditure account		1,689
		<u>£ 26,871</u>

**THE GUILD OF FOOD WRITERS
SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 December 2025**

1. Analysis of net deficit from operating activities	£	2024 £
AGM - expenditure	(198)	(330)
Guilts awards - sponsorship	43,500	38,500
- ticket sales	7,378	6,798
- expenditure	(42,915)	(37,695)
	<u>7,963</u>	<u>7,603</u>
Workshop - ticket sales	1,164	780
- expenditure	(940)	(600)
	<u>224</u>	<u>180</u>
Website - expenditure	(3,197)	(18,351)
Other income	461	512
Net deficit from operating activities	<u><u>£ 5,253</u></u>	<u><u>£ (10,386)</u></u>

Signature: 
Sam Goldsmith (Mar 2, 2026 13:19:36 GMT)
 Email: sam@samuelgoldsmith.co.uk

Signature: 
Julie Friebo (Mar 4, 2026 12:28:36 GMT)
 Email: julesy31@live.co.uk