

# CHARITIES OF JAMES TILDEN FOR BAPTISTS

England & Wales · Charity number 216462

## Details

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**Other names** TILDEN TRUST

**Status** Registered

**Legal form** Other

**Registered** 1963-05-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Lashenden Villa  
Frittenden Road  
Biddenden  
Ashford  
TN27 8LF

**Phone** 07875 892270

**Email** [philipjdhopkins@gmail.com](mailto:philipjdhopkins@gmail.com)

## Activities

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**Objects:** SEE INDIVIDUAL CONSTITUENTS

**Activities:** Once the cost of repairs, insurances and all other outgoings in respect of its properties had been met, along with all the other costs and charges associated with administration and management, the Charities continued to make various grants to support local Particular Baptist churches in the county of Kent as per the objectives of its founding scheme of 1896.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Defined Groups

## Geography

- **Area of benefit:** SEE INDIVIDUAL CONSTITUENTS
- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£92,528	£100,811	-	-
2024-04-30	£87,360	£56,459	-	-
2023-04-30	£87,085	£91,725	-	-
2022-04-30	£85,863	£70,418	-	-
2021-04-30	£87,371	£99,802	-	-

## Trustees

Name	Role	Appointed
<b>NORMAN LEONARD HOPKINS</b>	Chair	2008-07-21
ANDREW COLLIER WATTS		2010-07-19
JOHN THOMAS MCDONALD		2014-10-27
Marcus Benjamin Funnell		2023-10-24
Matthew John Hopkins		2021-10-26
PAUL MATTHEW HOPKINS		1989-07-31
PHILIP GEORGE BUSS		1981-07-20
PHILIP JABEZ DAVID HOPKINS MA OXF		1998-07-20
ROWLAND KENNETH WHEATLEY		2007-07-16

## Linked charities

- JAMES TILDEN FOR A SCHOOL AND MEETING HOUSE FOR BAPTISTS (216462-1)
- JAMES TILDEN FOR THE RELIEF OF POOR BAPTISTS (216462-2)

**CHARITIES OF JAMES TILDEN FOR BAPTISTS**

England & Wales - Charity number 216462

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# Accounts

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**James Tilden's Charities for Baptists**  
**Annual Report & Accounts**  
**for the Year Ended 30 April 2025**

Contents

- 1 - 2. Trustees' Report
- 3. Independent Examiner's Report
- 4. Receipts & Payments Account
- 5. Statement of Assets & Liabilities
- 6 - 7. Notes to the Accounts

## **James Tilden's Charities for Baptists**

### **Trustees' Annual Report for year to 30 April 2025**

The Trustees have pleasure in submitting their report and the financial statements of the Charities for the year ended 30 April 2025.

#### **Reference and Administrative Details**

James Tilden's Charities for Baptists are a Registered Charity, no. 216462. The principal address for the charity is: Lashenden Villa, Frittenden Road, Biddenden, Ashford, Kent, TN27 8LF.

The Trustees for the year (and the Particular Baptist churches they represented) were:

Chairman:	Mr Norman Hopkins (Representing Smarden)
Secretary:	Mr Philip J D Hopkins (Representing Biddenden)
Treasurer:	Mr John McDonald (Representing Smarden)
Administrator:	Mr Rowland Wheatley (Representing Cranbrook)

#### Representing:

Bethersden:	Mr Philip Buss
Smarden:	Mr Paul Hopkins
Smarden:	Mr Andrew Watts
Smarden:	Mr Matthew Hopkins
Staplehurst	Mr Marcus Funnell

#### **Structure, Governance and Management**

These Charities are constituted by a Charity Commission scheme dated 13 November 1896. A new scheme dated 2 April 2013 was granted by the Charity Commission, altering the 1896 governing scheme; specifically, clause 23 of the 1896 governing document was deleted and replaced with a new clause as detailed in the scheme of 2 April 2013. It is under the terms of these Schemes that the Charities are now regulated.

Copies of the original scheme and the amending scheme may be obtained from the Secretary. From the original scheme it can be seen that there are two separate Charities, although the Trustees are the same in each case.

The Charities are currently administered by nine Trustees (with one position vacant), who are appointed to represent the Particular Baptist churches at Smarden (6), Cranbrook (1), Staplehurst (1), Biddenden (1) and Bethersden (1) as directed in the 1896 scheme. (There is no longer a Particular Baptist church at Egerton Forstal.) The trustees are each appointed for a four year term at a meeting convened and held according to the ordinary practice of the appointing body, i.e. by the Particular Baptist Churches represented on the Trust

#### **Objects and Activities**

The Trusts were originally set up under the will of James Tilden, a Particular Baptist resident in High Halden who died in 1729. Under Mr Tilden's will he directed that (1) a School and Meeting House for Baptists was to be built and maintained, the School being free to children of local Baptists; and (2) a property was to be purchased, the net income from which was to be paid to poor believers of the Particular Baptist communion. Both these projects were carried through in the early 18th century.

**James Tilden's Charities for Baptists****Trustees' Annual Report for year to 30 April 2025 (continued)**

The object of No.1 Charity is primarily to maintain Tilden Particular Baptist Chapel, Smarden and to support the work and witness of other similar churches in adjoining parishes, and then Particular Baptist churches in any part of the county of Kent.

No.2 Charity is very small and the income is distributed from time to time to members of the Particular Baptist Churches represented on the Charity whom the Trustees believe to be in need.

**Achievements and Performance**

This year the Charities were able to provide £88,108 (2024: £48,374) in grants for the promotion of religious worship and education to qualifying churches and projects in the county of Kent. Grants for the promotion of religious worship were made towards the support of Christian workers in qualifying churches, the improvement of church facilities, and the maintenance and repair of church buildings. The Trustees continued to ensure that the Chapel, Schoolroom and graveyard at Tilden, Smarden were adequately maintained.

The total income for the Trust during the year was £92,528, slightly higher than the previous year (£87,360). The value of investments during the year decreased by just over £37,000 (2024, increase £100,000). Prior to the Annual General Meeting, the Trustees are provided with all the details for each grant application and there is then a robust and considered review of each application in the meeting. Other significant expenditure items are also discussed in detail and carefully weighed up at the AGM.

As will be noted from the Accounts, the Trust's non-monetary assets comprise land at High Halden, plus Tilden Particular Baptist Chapel and schoolroom, and the associated car park and stable block.

**Public Benefit**

As indicated above, the Charities continued to provide public benefit by providing grants towards qualifying Baptist churches in Kent. A total of twelve Baptist churches across the county were recipients of Tilden Charity grants.

**Financial Review**

The Trustees regularly review the reserves of the Charities to ensure that sufficient liquid funds are available for the Charities to meet their on-going obligations. The policy is to hold sufficient reserves to enable the Charities to meet these obligations.

Chairman  
Date:

*Normal Hopkin*  
14/10/25

**James Tilden's Charities for Baptists****Independent Examiner's Report to the Trustees for year to 30 April 2025**

I report on the accounts of the Charities for the year ended 30 April 2025 set out on pages 4 – 7.

**Respective responsibilities of trustees and independent examiner**

The Charities' trustees are responsible for the preparation of the accounts. The Charities' trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) (b) of the Act); and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



D C S Cooke MA (Oxon) FCA FCIE  
**Chartered Accountant**

5 Briar Close  
Banbury  
Oxon. OX16 9DS

Date: 21 October 2025

## James Tilden's Charities for Baptists

Receipts & Payments Account  
for the Year ended 30 April 2025

	<u>Note</u>	<u>2025</u>	<u>2024</u>
		£	£
<b>RECEIPTS</b>			
Investment income		87,806	83,644
Interest		4,434	3,591
Rent from Holdings		263	50
Other income		25	75
<b>Total Incoming Resources</b>		<u>92,528</u>	<u>87,360</u>
<b>PAYMENTS</b>			
Charitable Expenditure	2	100,811	56,459
		<u>100,811</u>	<u>56,459</u>
<b>NET SURPLUS/(DEFICIT)</b>		(8,283)	30,901
Net gain/(loss) on investments	3	(37,495)	99,820
<b>NET MOVEMENT OF FUNDS</b>		<u>(45,778)</u>	130,721
Fund balances brought forward		2,664,954	2,534,233
Fund balances carried forward		<u>2,619,176</u>	<u>2,664,954</u>

The notes on pages 6 and 7 form part of these financial statements.

## James Tilden's Charities for Baptists

## Statement of Assets and Liabilities as at 30 April 2025

	<u>2025</u>	<u>2024</u>
	£	£
<b>INVESTMENTS</b>	4	
COIF Fixed Interest Fund units	439,065	424,593
COIF Ethical Investment Fund units	1,536,043	1,600,266
COIF Property Fund Income units	546,030	528,774
	<u>2,521,138</u>	<u>2,553,633</u>
<b>CURRENT ASSETS</b>		
Bank Accounts	98,138	111,321
<b>TOTAL MONETARY ASSETS</b>	<u>2,619,276</u>	<u>2,664,954</u>

The Charities own the following non-monetary assets:

Tilden Baptist Chapel & Schoolroom, Smarden  
Tilden Stable Block & Car Park, Smarden  
Sanders Land, High Halden

**CURRENT LIABILITIES**

Sundry Creditors	<u>460</u>	<u>460</u>
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Approved by the Governing Board on 14/10/2025  
and signed on its behalf by:

Norman Hopkins  
Trustee

[Signature]  
Trustee

The notes on pages 6 and 7 form part of these financial statements.

**James Tilden's Charities for Baptists****Notes to the Accounts for the year ended 30 April 2025****1. ACCOUNTING POLICIES****Accounting Convention**

The Financial Statements are prepared under the Historical Cost Convention. Because the Charities' income is under £250,000 the accounts are now prepared on a Receipts and Payments basis, to avoid the need to comply with the Charities SORP (FRS102).

**Fixed Assets**

The Charities own the following assets:

- Tilden Baptist Chapel & Schoolroom, Smarden
- Tilden Stable Block & Car Park, Smarden
- Sanders Land, High Halden

As historic assets, it would be difficult to attribute a cost to them. Significant costs would be involved in valuing these assets, which would be onerous compared with the additional benefit derived by users of these accounts in assessing the trustees' stewardship of the assets. They have therefore not been included on the balance sheet.

**Depreciation**

The charity owns no fixed assets apart from those listed above. Depreciation is therefore not applicable.

**Income & Expenditure**

Rental income and investment income are accounted for when received.  
Expenditure is accounted for when payment is made.

**2. Charitable Expenditure**

	<u>2025</u>	<u>1014</u>
	£	£
<u>Direct Charitable Expenditure</u>		
Grants	<u>88,108</u>	<u>48,374</u>
<u>Support Costs</u>		
Repairs to Chapel & Holdings & equipment	8,882	4,645
Insurances	2,486	2,524
Electricity	412	307
Equipment costs	82	-
Office costs	96	-
Miscellaneous expenses	285	149
Independent Examiner's fee	460	460
	<u>12,703</u>	<u>8,085</u>
	<u>100,811</u>	<u>56,459</u>

## James Tilden's Charities for Baptists

## Notes to the Accounts for the year ended 30 April 2025 (continued)

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
<b>3. Gain/(Loss) on Investment assets</b>		
Realised gains on sale	-	-
Unrealised gain/(loss) on COIF investments	(37,495)	99,820
	<u>(37,495)</u>	<u>99,820</u>
<b>4. Investments</b>		
Valuation at 1 May 2024	2,553,633	2,453,813
Additions:		
Purchase of COIF Investments	5,000	-
Unrealised gain/(loss) for the year	(37,495)	99,820
Valuation at 30 April 2025	<u>2,521,138</u>	<u>2,553,633</u>

**5. Trustees and employees**

None of the trustees received any payment for work carried out for the Charities.

Two trustees were reimbursed expenses totalling £51 (2024: 2 trustees, £149) in respect of administrative expenses.

The Charities have no employees.

**CHARITIES OF JAMES TILDEN FOR BAPTISTS**

England & Wales - Charity number 216462

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# Accounts

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**James Tilden's Charities for Baptists**  
**Annual Report & Accounts**  
**for the Year Ended 30 April 2024**

Contents

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## James Tilden's Charities for Baptists

### Trustees' Annual Report for year to 30 April 2024

The Trustees have pleasure in submitting their report and the financial statements of the Charities for the year ended 30 April 2024.

#### Reference and Administrative Details

James Tilden's Charities for Baptists are a Registered Charity, no. 216462. The principal address for the charity is: Lashenden Villa, Frittenden Road, Biddenden, Ashford, Kent, TN27 8LF.

The Trustees for the year (and the Particular Baptist churches they represented) were:

Chairman: Mr Norman Hopkins (Representing Smarden)  
 Secretary: Mr Philip J D Hopkins (Representing Biddenden)  
 Treasurer: Mr John McDonald (Representing Smarden)  
 Administrator: Mr Rowland Wheatley (Representing Cranbrook)

#### Representing:

Bethersden: Mr Philip Buss  
 Smarden: Mr Paul Hopkins  
 Smarden: Mr Daniel Oliver (resigned 20/10/23)  
 Smarden: Mr Andrew Watts  
 Smarden: Mr Matthew Hopkins  
 Staplehurst: Mr Mark Seymour (resigned 12/06/23)  
 Staplehurst: Mr Marcus Funnell (appointed 24/10/23)

During the year two Trustees resigned their positions. Firstly, Mr Mark Seymour, who was then replaced by Mr Marcus Funnell as the new representative Trustee for Staplehurst. Secondly, Mr Daniel Oliver resigned as a representative Trustee for Smarden. He has not yet been replaced.

#### Structure, Governance and Management

These Charities are constituted by a Charity Commission scheme dated 13 November 1896. A new scheme dated 2 April 2013 was granted by the Charity Commission, altering the 1896 governing scheme; specifically, clause 23 of the 1896 governing document was deleted and replaced with a new clause as detailed in the scheme of 2 April 2013. It is under the terms of these Schemes that the Charities are now regulated.

Copies of the original scheme and the amending scheme may be obtained from the Secretary. From the original scheme it can be seen that there are two separate Charities, although the Trustees are the same in each case.

The Charities are currently administered by nine Trustees (with one position vacant), who are appointed to represent the Particular Baptist churches at Smarden (6), Cranbrook (1), Staplehurst (1), Biddenden (1) and Bethersden (1) as directed in the 1896 scheme. (There is no longer a Particular Baptist church at Egerton Forstal.) The trustees are each appointed for a four year term at a meeting convened and held according to the ordinary practice of the appointing body, i.e. by the Particular Baptist Churches represented on the Trust

#### Objects and Activities

The Trusts were originally set up under the will of James Tilden, a Particular Baptist resident in High Halden who died in 1729. Under Mr Tilden's will he directed that (1) a School and Meeting House for Baptists was to be built and maintained, the School being free to children of local Baptists; and (2) a

**James Tilden's Charities for Baptists****Trustees' Annual Report for year to 30 April 2024 (continued)**

property was to be purchased, the net income from which was to be paid to poor believers of the Particular Baptist communion. Both these projects were carried through in the early 18th century.

The object of No.1 Charity is primarily to maintain Tilden Particular Baptist Chapel, Smarden and to support the work and witness of other similar churches in adjoining parishes, and then Particular Baptist churches in any part of the county of Kent.

No.2 Charity is very small and the income is distributed from time to time to members of the Particular Baptist Churches represented on the Charity whom the Trustees believe to be in need.

**Achievements and Performance**

This year the Charities were able to provide £48,374 (2023: £86,394) in grants for the promotion of religious worship and education to qualifying churches and projects in the county of Kent. Grants for the promotion of religious worship were made towards the support of Christian workers in qualifying churches, the improvement of church facilities, and the maintenance and repair of church buildings. The Trustees continued to ensure that the Chapel, Schoolroom and graveyard at Tilden, Smarden were adequately maintained.

The total income for the Trust during the year was £87,360, slightly higher than the previous year (£87,085). The value of investments during the year increased by nearly £100,000 (2023, decrease £166,000), regaining a significant proportion of the previous year's decrease. Prior to the Annual General Meeting, the Trustees are provided with all the details for each grant application and there is then a robust and considered review of each application in the meeting. Other significant expenditure items are also discussed in detail and carefully weighed up at the AGM.

As will be noted from the Accounts, the Trust's non-monetary assets comprise land at High Halden, plus Tilden Particular Baptist Chapel and schoolroom, and the associated car park and stable block.

**Public Benefit**

As indicated above, the Charities continued to provide public benefit by providing grants towards qualifying Baptist churches in Kent. A total of ten Baptist churches across the county were recipients of Tilden Charity grants.

**Financial Review**

The Trustees regularly review the reserves of the Charities to ensure that sufficient liquid funds are available for the Charities to meet their on-going obligations. The policy is to hold sufficient reserves to enable the Charities to meet these obligations.

Chairman

Date: \_\_\_\_\_

## James Tilden's Charities for Baptists

Receipts & Payments Account  
for the Year ended 30 April 2024

	<u>Note</u>	<u>2024</u>	<u>2023</u>
<b>RECEIPTS</b>		<u>£</u>	<u>£</u>
Investment income		83,644	85,381
Interest		3,591	1,279
Rent from Holdings		50	425
Other income		75	-
<b>Total Incoming Resources</b>		<u>87,360</u>	<u>87,085</u>
<b>PAYMENTS</b>			
Charitable Expenditure	2	56,459	91,725
		<u>56,459</u>	<u>91,725</u>
<b>NET SURPLUS/(DEFICIT)</b>		<b>30,901</b>	<b>(4,640)</b>
Net gain/(loss) on investments	3	99,820	(165,706)
<b>NET MOVEMENT OF FUNDS</b>		<u>130,721</u>	<u>(170,346)</u>
Fund balances brought forward		2,534,233	2,704,579
Fund balances carried forward		<u>2,664,954</u>	<u>2,534,233</u>

The notes on pages 6 and 7 form part of these financial statements.

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**James Tilden's Charities for Baptists**

**Statement of Assets and Liabilities as at 30 April 2024**

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
<b>INVESTMENTS</b>	4	
COIF Fixed Interest Fund units	424,593	408,665
COIF Ethical Investment Fund units	1,600,266	1,486,409
COIF Property Fund Income units	528,774	558,739
	<u>2,553,633</u>	<u>2,453,813</u>
 <b>CURRENT ASSETS</b>		
Bank Accounts	111,321	80,420
 <b>TOTAL MONETARY ASSETS</b>	<u><u>2,664,954</u></u>	<u><u>2,534,233</u></u>

The Charities own the following non-monetary assets:

Tilden Baptist Chapel & Schoolroom, Smarden  
Tilden Stable Block & Car Park, Smarden  
Sanders Land, High Halden

**CURRENT LIABILITIES**

Sundry Creditors	<u>460</u>	<u>460</u>
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Approved by the Governing Board on \_\_\_\_\_

and signed on its behalf by:

\_\_\_\_\_  
Trustee

\_\_\_\_\_  
Trustee

The notes on pages 6 and 7 form part of these financial statements.

**James Tilden's Charities for Baptists****Notes to the Accounts for the year ended 30 April 2024****1. ACCOUNTING POLICIES****Accounting Convention**

The Financial Statements are prepared under the Historical Cost Convention. Because the Charities' income is under £250,000 the accounts are now prepared on a Receipts and Payments basis, to avoid the need to comply with the Charities SORP (FRS102).

**Fixed Assets**

The Charities own the following assets:

- Tilden Baptist Chapel & Schoolroom, Smarden
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As historic assets, it would be difficult to attribute a cost to them. Significant costs would be involved in valuing these assets, which would be onerous compared with the additional benefit derived by users of these accounts in assessing the trustees' stewardship of the assets. They have therefore not been included on the balance sheet.

**Depreciation**

The charity owns no fixed assets apart from those listed above. Depreciation is therefore not applicable.

**Income & Expenditure**

Rental income and investment income are accounted for when received.  
Expenditure is accounted for when payment is made.

**2. Charitable Expenditure**

	<u>2024</u>	<u>2023</u>
	£	£
<u>Direct Charitable Expenditure</u>		
Grants	<u>48,374</u>	<u>86,394</u>
<u>Support Costs</u>		
Repairs to Chapel & Holdings & equipment	4,645	2,420
Insurances	2,524	2,203
Electricity	307	-
Stationery, postage, telephone, mileage, etc.	-	58
Miscellaneous expenses	149	200
Independent Examiner's fee	460	450
	<u>8,085</u>	<u>5,331</u>

<u>56,459</u>	<u>91,725</u>
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**James Tilden's Charities for Baptists**

**Notes to the Accounts for the year ended 30 April 2024 (continued)**

	<u>2024</u>	<u>2023</u>
<b>3. Gain/(Loss) on Investment assets</b>	<b>£</b>	<b>£</b>
Realised gains on sale	-	-
Unrealised gain/(loss) on COIF investments	<b>99,820</b>	(165,706)
	<u><b>99,820</b></u>	<u>(165,706)</u>

**4. Investments**

Valuation at 1 May 2023	<b>2,453,813</b>	2,619,519
Additions:		
Purchase of COIF Investments	-	-
Unrealised gain/(loss) for the year	<b>99,820</b>	(165,706)
Valuation at 30 April 2024	<u><b>2,553,633</b></u>	<u>2,453,813</u>

**5. Trustees and employees**

None of the trustees received any payment for work carried out for the Charities.

Two trustees were reimbursed expenses totalling £149 (2023: 2 trustees, £58) in respect of administrative expenses.

The Charities have no employees.

**James Tilden's Charities for Baptists****Independent Examiner's Report to the Trustees for year to 30 April 2024**

I report on the accounts of the Charities for the year ended 30 April 2024 set out on pages 4 – 7.

**Respective responsibilities of trustees and independent examiner**

The Charities' trustees are responsible for the preparation of the accounts. The Charities' trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) (b) of the Act); and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



D C S Cooke MA (Oxon) FCA FCIE  
**Chartered Accountant**

5 Briar Close  
Banbury  
Oxon. OX16 9DS

Date: 15/10/24

**CHARITIES OF JAMES TILDEN FOR BAPTISTS**

England & Wales - Charity number 216462

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# Accounts

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**James Tilden's Charities for Baptists**  
**Annual Report & Accounts**  
**for the Year Ended 30 April 2023**

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## James Tilden's Charities for Baptists

### Trustees' Annual Report for year to 30 April 2023

The Trustees have pleasure in submitting their report and the financial statements of the Charities for the year ended 30 April 2023.

#### Reference and Administrative Details

James Tilden's Charities for Baptists are a Registered Charity, no. 216462. The principal address for the charity is: Lashenden Villa, Frittenden Road, Biddenden, Ashford, Kent, TN27 8LF.

The Trustees for the year (and the Particular Baptist churches they represented) were:

Chairman: Mr Norman Hopkins (Representing Smarden)  
 Secretary: Mr Philip J D Hopkins (Representing Biddenden)  
 Treasurer: Mr John McDonald (Representing Smarden)  
 Administrator: Mr Rowland Wheatley (Representing Cranbrook)

#### Representing:

Bethersden: Mr Philip Buss  
 Smarden: Mr Paul Hopkins  
 Smarden: Mr Daniel Oliver  
 Smarden: Mr Andrew Watts  
 Smarden: Mr Matthew Hopkins  
 Staplehurst: Mr Mark Seymour

#### Structure, Governance and Management

These Charities are constituted by a Charity Commission scheme dated 13 November 1896. A new scheme dated 2 April 2013 was granted by the Charity Commission, altering the 1896 governing scheme; specifically, clause 23 of the 1896 governing document was deleted and replaced with a new clause as detailed in the scheme of 2 April 2013. It is under the terms of these Schemes that the Charities are now regulated.

Copies of the original scheme and the amending scheme may be obtained from the Secretary. From the original scheme it can be seen that there are two separate Charities, although the Trustees are the same in each case.

The Charities are currently administered by ten Trustees, who are appointed to represent the Particular Baptist churches at Smarden (6), Cranbrook (1), Staplehurst (1), Biddenden (1) and Bethersden (1) as directed in the 1896 scheme. (There is no longer a Particular Baptist church at Egerton Forstal.) The trustees are each appointed for a four year term at a meeting convened and held according to the ordinary practice of the appointing body, i.e. by the Particular Baptist Churches represented on the Trust

#### Objects and Activities

The Trusts were originally set up under the will of James Tilden, a Particular Baptist resident in High Halden who died in 1729. Under Mr Tilden's will he directed that (1) a School and Meeting House for Baptists was to be built and maintained, the School being free to children of local Baptists; and (2) a property was to be purchased, the net income from which was to be paid to poor believers of the Particular Baptist communion. Both these projects were carried through in the early 18th century.

The object of No.1 Charity is primarily to maintain Tilden Particular Baptist Chapel, Smarden and to support the work and witness of other similar churches in adjoining parishes, and then Particular Baptist churches in any part of the county of Kent.

**James Tilden's Charities for Baptists****Trustees' Annual Report for year to 30 April 2023 (continued)**

No.2 Charity is very small and the income is distributed from time to time to members of the Particular Baptist Churches represented on the Charity whom the Trustees believe to be in need.

**Achievements and Performance**

This year the Charities were able to provide £86,394 (2021: £65,400) in grants for the promotion of religious worship and education to qualifying churches and projects in the county of Kent. Grants for the promotion of religious worship were made towards the support of Christian workers in qualifying churches, the improvement of church facilities, and the maintenance and repair of church buildings. The Trustees continued to ensure that the Chapel, Schoolroom and graveyard at Tilden, Smarden were adequately maintained.

The total income for the Trust during the year was just over £87,000, slightly higher than the previous year (£86,000). However, the value of investments during the year decreased by nearly £166,000 (2022, increase £70,000), owing to the difficult economic situation. Prior to the Annual General Meeting, the Trustees are provided with all the details for each grant application and there is then a robust and considered review of each application in the meeting. Other significant expenditure items are also discussed in detail and carefully weighed up at the AGM.

As will be noted from the Accounts, the Trust's non-monetary assets comprise land at High Halden, plus Tilden Particular Baptist Chapel and schoolroom, and the associated car park and stable block.

**Public Benefit**

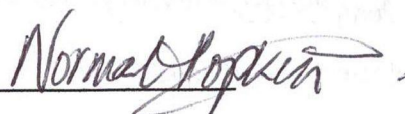
As indicated above, the Charities continued to provide public benefit by providing grants towards qualifying Baptist churches in Kent. A total of nine Baptist churches across the county were recipients of Tilden Charity grants.

**Financial Review**

The Trustees regularly review the reserves of the Charities to ensure that sufficient liquid funds are available for the Charities to meet their on-going obligations. The policy is to hold sufficient reserves to enable the Charities to meet these obligations.

Chairman

Date:



24/10/23

**James Tilden's Charities for Baptists**

**Independent Examiner's Report to the Trustees for year to 30 April 2023**

I report on the accounts of the Charities for the year ended 30 April 2023 set out on pages 4 to 7.

**Respective responsibilities of trustees and independent examiner**

The Charities' trustees are responsible for the preparation of the accounts. The Charities' trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) (b) of the Act); and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**



In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
  
 D C S Cooke MA (Oxon) FCA FCIE  
**Chartered Accountant**

5 Briar Close  
 Banbury  
 Oxon. OX16 9DS

Date: 21 November 2023

## James Tilden's Charities for Baptists

Receipts & Payments Account  
for the Year ended 30 April 2023

	Note	2023 £	2022 £
<b>RECEIPTS</b>			
Investment income		85,381	85,602
Interest		1,279	44
Rent from Holdings		425	217
<b>Total Incoming Resources</b>		<b>87,085</b>	<b>85,863</b>
<b>PAYMENTS</b>			
Charitable Expenditure	2	91,725	70,418
		<b>91,725</b>	<b>70,418</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>(4,640)</b>	<b>15,445</b>
Net gain/(loss) on investments	3	(165,706)	69,771
<b>NET MOVEMENT OF FUNDS</b>		<b>(170,346)</b>	<b>85,216</b>
Fund balances brought forward		2,704,579	2,619,363
Fund balances carried forward		<b>2,534,233</b>	<b>2,704,579</b>

The notes on pages 6 and 7 form part of these financial statements.

James Tilden's Charities for Baptists

Statement of Assets and Liabilities as at 30 April 2023

	<u>2023</u>	<u>2022</u>
	£	£
<b>INVESTMENTS</b>	4	
COIF Fixed Interest Fund units	408,665	423,138
COIF Ethical Investment Fund units	1,486,409	1,518,661
COIF Property Fund Income units	558,739	677,720
	<b>2,453,813</b>	<b>2,619,519</b>
<b>CURRENT ASSETS</b>		
Bank Accounts	80,420	85,060
<b>TOTAL MONETARY ASSETS</b>	<b>2,534,233</b>	<b>2,704,579</b>

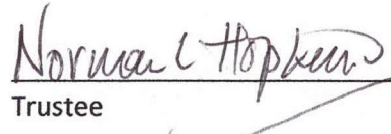
The Charities own the following non-monetary assets:

- (1) Tilden Baptist Chapel & Schoolroom, Smarden
- (2) Tilden Stable Block & Car Park, Smarden
- (3) Sanders Land, High Halden

<b>CURRENT LIABILITIES</b>		
Sundry Creditors	<b>460</b>	<b>450</b>

Approved by the Governing Board on 24/10/23  
and signed on its behalf by:

  
Trustee

  
Trustee

## James Tilden's Charities for Baptists

### Notes to the Accounts for the year ended 30 April 2023

#### 1. ACCOUNTING POLICIES

##### Accounting Convention

The Financial Statements are prepared under the Historical Cost Convention. Because the Charities' income is under £250,000 the accounts are now prepared on a Receipts and Payments basis, to avoid the need to comply with the Charities SORP (FRS102).

##### Fixed Assets

The Charities own the following assets:

- Tilden Baptist Chapel & Schoolroom, Smarden
- Tilden Stable Block & Car Park, Smarden
- Sanders Land, High Halden

As historic assets, it would be difficult to attribute a cost to them. Significant costs would be involved in valuing these assets, which would be onerous compared with the additional benefit derived by users of these accounts in assessing the trustees' stewardship of the assets. They have therefore not been included on the balance sheet.

##### Depreciation

The charity owns no fixed assets apart from those listed above. Depreciation is therefore not applicable.

##### Income & Expenditure

Rental income and investment income are accounted for when received.  
Expenditure is accounted for when payment is made.

#### 2. Charitable Expenditure

	<u>2023</u>	<u>2022</u>
	£	£
<u>Direct Charitable Expenditure</u>		
Grants	<u>86,394</u>	<u>65,400</u>
<u>Support Costs</u>		
Repairs to Chapel & Holdings & equipment	2,420	3,010
Insurances	2,203	1,188
Stationery, postage, telephone, mileage, etc.	58	400
Wayleaves settlement	200	-
Independent Examiner's fee	450	420
	<u>5,331</u>	<u>5,018</u>
	<u>91,725</u>	<u>70,418</u>

James Tilden's Charities for Baptists

Notes to the Accounts for the year ended 30 April 2023 (continued)

	<u>2023</u>	<u>2022</u>
	£	£
<b>3. Gain/(Loss) on Investment assets</b>		
Realised gains on sale	-	-
Unrealised gain/(loss) on COIF investments	(165,706)	69,771
	<u>(165,706)</u>	<u>69,771</u>

4. Investments

Valuation at 1 May 2022	2,619,519	2,539,748
Additions:		
Purchase of COIF Investments	-	10,000
Unrealised gain/(loss) for the year	(165,706)	69,771
Valuation at 30 April 2023	<u>2,453,813</u>	<u>2,619,519</u>

5. Trustees and employees

None of the trustees received any payment for work carried out for the Charities.

Two trustees were reimbursed expenses totalling £58 (2022: 1 trustee, £400)

in respect of administrative expenses.

The Charities have no employees.

	<u>2023</u>	<u>2022</u>
	£	£
Direct Charitable Expenditure	86,384	86,400
Support Costs	5,428	5,428
Repairs to Chapel & Holdings & equipment	2,503	1,188
Insurances	200	420
Stationery, postage, telephone, mileage, etc.	2,037	2,018
Waysleave retirement	-	-
Independent Examiner's fee	84,728	70,418
	<u>94,728</u>	<u>84,418</u>

**CHARITIES OF JAMES TILDEN FOR BAPTISTS**

England & Wales - Charity number 216462

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# Accounts

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**James Tilden's Charities for Baptists**  
**Annual Report & Accounts**  
**for the Year Ended 30 April 2022**

Contents

- 1 - 2. Trustees' Report
- 3. Independent Examiner's Report
- 4. Receipts & Payments Account
- 5. Statement of Assets & Liabilities
- 6 - 7. Notes to the Accounts

## **James Tilden's Charities for Baptists**

### **Trustees' Annual Report for year to 30 April 2022**

The Trustees have pleasure in submitting their report and the financial statements of the Charities for the year ended 30 April 2022.

#### **Reference and Administrative Details**

James Tilden's Charities for Baptists are a Registered Charity, no. 216462. The principal address for the charity is: Lashenden Villa, Frittenden Road, Biddenden, Ashford, Kent, TN27 8LF.

The Trustees for the year (and the Particular Baptist churches they represented) were:

Chairman: Mr Norman Hopkins (Representing Smarden)  
 Secretary: Mr Philip J D Hopkins (Representing Biddenden)  
 Treasurer: Mr John McDonald (Representing Smarden)  
 Administrator: Mr Rowland Wheatley (Representing Cranbrook)

#### Representing:

Bethersden: Mr Philip Buss  
 Smarden: Mr Paul Hopkins  
 Smarden: Mr Daniel Oliver  
 Smarden: Mr Andrew Watts  
 Smarden: Mr Matthew Hopkins (appointed 26/10/21)  
 Staplehurst: Mr Mark Seymour

#### **Structure, Governance and Management**

These Charities are constituted by a Charity Commission scheme dated 13 November 1896. A new scheme dated 2 April 2013 was granted by the Charity Commission, altering the 1896 governing scheme; specifically, clause 23 of the 1896 governing document was deleted and replaced with a new clause as detailed in the scheme of 2 April 2013. It is under the terms of these Schemes that the Charities are now regulated.

Copies of the original scheme and the amending scheme may be obtained from the Secretary. From the original scheme it can be seen that there are two separate Charities, although the Trustees are the same in each case.

The Charities are currently administered by ten Trustees, who are appointed to represent the Particular Baptist churches at Smarden (6), Cranbrook (1), Staplehurst (1), Biddenden (1) and Bethersden (1) as directed in the 1896 scheme. (There is no longer a Particular Baptist church at Egerton Forstal.) The trustees are each appointed for a four year term at a meeting convened and held according to the ordinary practice of the appointing body, i.e. by the Particular Baptist Churches represented on the Trust

#### **Objects and Activities**

The Trusts were originally set up under the will of James Tilden, a Particular Baptist resident in High Halden who died in 1729. Under Mr Tilden's will he directed that (1) a School and Meeting House for Baptists was to be built and maintained, the School being free to children of local Baptists; and (2) a property was to be purchased, the net income from which was to be paid to poor believers of the Particular Baptist communion. Both these projects were carried through in the early 18th century.

The object of No.1 Charity is primarily to maintain Tilden Particular Baptist Chapel, Smarden and to support the work and witness of other similar churches in adjoining parishes, and then Particular Baptist churches in any part of the county of Kent.

**James Tilden's Charities for Baptists****Trustees' Annual Report for year to 30 April 2022 (continued)**

No.2 Charity is very small and the income is distributed from time to time to members of the Particular Baptist Churches represented on the Charity whom the Trustees believe to be in need.

**Achievements and Performance**

This year the Charities were able to provide £65,400 (2021: £81,248) in grants for the promotion of religious worship and education to qualifying churches and projects in the county of Kent. Grants for the promotion of religious worship were made towards the support of Christian workers in qualifying churches, the improvement of church facilities, and the maintenance and repair of church buildings. The Trustees continued to ensure that the Chapel, Schoolroom and graveyard at Tilden, Smarden were adequately maintained.

The total income for the Trust during the year was just under £86,000, slightly lower than the previous year (£87,000). However, the value of investments during the year increased by nearly £70,000 (2021, increase £214,000). Prior to the Annual General Meeting, the Trustees are provided with all the details for each grant application and there is then a robust and considered review of each application in the meeting. Other significant expenditure items are also discussed in detail and carefully weighed up at the AGM.

The trustees are thankful that the Covid-19 pandemic has not significantly affected the Charities' activities.

As will be noted from the Accounts, the Trust's non-monetary assets comprise land at High Halden, plus Tilden Particular Baptist Chapel and schoolroom, and the associated car park and stable block.

**Public Benefit**

As indicated above, the Charities continued to provide public benefit by providing grants towards qualifying Baptist churches in Kent. A total of nine Baptist churches across the county were recipients of Tilden Charity grants.

**Financial Review**

The Trustees regularly review the reserves of the Charities to ensure that sufficient liquid funds are available for the Charities to meet their on-going obligations. The policy is to hold sufficient reserves to enable the Charities to meet these obligations.

Chairman

Date: \_\_\_\_\_

## James Tilden's Charities for Baptists

Receipts & Payments Account  
for the Year ended 30 April 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
<b>RECEIPTS</b>		<u>£</u>	<u>£</u>
Voluntary income - collection		-	-
- donation		-	1,000
Investment income		<b>85,602</b>	85,266
Interest		<b>44</b>	176
Rent from Holdings		<b>217</b>	929
<b>Total Incoming Resources</b>		<b><u>85,863</u></b>	<b><u>87,371</u></b>
<b>PAYMENTS</b>			
Charitable Expenditure	2	<b>70,418</b>	99,802
		<b><u>70,418</u></b>	<b><u>99,802</u></b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>15,445</b>	(12,431)
Net gain/(loss) on investments	3	<b>69,771</b>	214,067
<b>NET MOVEMENT OF FUNDS</b>		<b><u>85,216</u></b>	<b><u>201,636</u></b>
Fund balances brought forward		<b>2,619,363</b>	2,417,727
Fund balances carried forward		<b><u>2,704,579</u></b>	<b><u>2,619,363</u></b>

The notes on pages 6 and 7 form part of these financial statements.

**James Tilden's Charities for Baptists****Statement of Assets and Liabilities as at 30 April 2022**

	<u>2022</u>	<u>2021</u>
	£	£
<b>INVESTMENTS</b>	4	
COIF Fixed Interest Fund units	423,138	467,387
COIF Ethical Investment Fund units	1,518,661	1,493,060
COIF Property Fund Income units	677,720	579,301
	<u>2,619,519</u>	<u>2,539,748</u>
<b>CURRENT ASSETS</b>		
Bank Account	85,060	79,615
<b>TOTAL MONETARY ASSETS</b>	<u><u>2,704,579</u></u>	<u><u>2,619,363</u></u>

The Charities own the following non-monetary assets:

Tilden Baptist Chapel & Schoolroom, Smarden  
Tilden Stable Block & Car Park, Smarden  
Sanders Land, High Halden

**CURRENT LIABILITIES**

Sundry Creditors	<u>450</u>	<u>420</u>
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Approved by the Governing Board on \_\_\_\_\_  
and signed on its behalf by:

\_\_\_\_\_  
Trustee

\_\_\_\_\_  
Trustee

The notes on pages 6 and 7 form part of these financial statements.

**James Tilden's Charities for Baptists****Notes to the Accounts for the year ended 30 April 2022****1. ACCOUNTING POLICIES****Accounting Convention**

The Financial Statements are prepared under the Historical Cost Convention. Because the Charities' income is under £250,000 the accounts are now prepared on a Receipts and Payments basis, to avoid the need to comply with the Charities SORP (FRS102).

**Fixed Assets**

The Charities own the following assets:

- Tilden Baptist Chapel & Schoolroom, Smarden
- Tilden Stable Block & Car Park, Smarden
- Sanders Land, High Halden

As historic assets, it would be difficult to attribute a cost to them. Significant costs would be involved in valuing these assets, which would be onerous compared with the additional benefit derived by users of these accounts in assessing the trustees' stewardship of the assets. They have therefore not been included on the balance sheet.

**Depreciation**

The charity owns no fixed assets apart from those listed above. Depreciation is therefore not applicable.

**Income & Expenditure**

Rental income and investment income are accounted for when received.

Expenditure is accounted for when payment is made.

**2. Charitable Expenditure**

	<u>2022</u>	<u>2021</u>
	£	£
<u>Direct Charitable Expenditure</u>		
Grants	65,400	81,248
	<hr/> 65,400	<hr/> 81,248
<u>Support Costs</u>		
Repairs to Chapel & Holdings & equipment	3,010	16,612
Insurances	1,188	1,022
Stationery, postage, telephone, mileage, etc.	400	520
Independent Examiner's fee	420	400
	<hr/> 5,018	<hr/> 18,554
	<hr/> <b>70,418</b>	<hr/> <b>99,802</b>

**James Tilden's Charities for Baptists****Notes to the Accounts for the year ended 30 April 2022 (continued)**

	<u>2022</u>	<u>2021</u>
	£	£
<b>3. Gain/(Loss) on Investment assets</b>		
Realised gains on sale	-	-
Unrealised gain/(loss) on COIF investments	69,771	214,067
	<u>69,771</u>	<u>214,067</u>

**4. Investments**

Valuation at 1 May 2021	2,539,748	2,320,681
Additions:		
Purchase of COIF Investments	10,000	5,000
Unrealised gain/(loss) for the year	69,771	214,067
Valuation at 30 April 2022	<u>2,619,519</u>	<u>2,539,748</u>

**5. Trustees and employees**

None of the trustees received any payment for work carried out for the Charities.  
One trustee was reimbursed expenses totalling £400 (2021: 3 trustees, £520)  
in respect of administrative expenses.

The Charities have no employees.

**James Tilden's Charities for Baptists****Independent Examiner's Report to the Trustees for year to 30 April 2022**

I report on the accounts of the Charities for the year ended 30 April 2022 set out on pages 4 – 7.

**Respective responsibilities of trustees and independent examiner**

The Charities' trustees are responsible for the preparation of the accounts. The Charities' trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) (b) of the Act); and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D C S Cooke MA (Oxon) FCA FCIE  
**Chartered Accountant**

5 Briar Close  
Banbury  
Oxon. OX16 9DS

Date: \_\_\_\_\_

**CHARITIES OF JAMES TILDEN FOR BAPTISTS**

England & Wales - Charity number 216462

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# Accounts

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**James Tilden's Charities for Baptists**  
**Annual Report & Accounts**  
**for the Year Ended 30 April 2021**

Contents

- 1 - 2. Trustees' Report
- 3. Independent Examiner's Report
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- 5. Statement of Assets & Liabilities
- 6 - 7. Notes to the Accounts

## **James Tilden's Charities for Baptists**

### **Trustees' Annual Report for year to 30 April 2021**

The Trustees have pleasure in submitting their report and the financial statements of the Charities for the year ended 30 April 2021.

#### **Reference and Administrative Details**

James Tilden's Charities for Baptists are a Registered Charity, no. 216462. The principal address for the charity is: Lashenden Villa, Frittenden Road, Biddenden, Ashford, Kent, TN27 8LF.

The Trustees for the year (and the Particular Baptist churches they represented) were:

Chairman: Mr Norman Hopkins (Representing Smarden)  
 Secretary: Mr Philip J D Hopkins (Representing Biddenden)  
 Treasurer: Mr John McDonald (Representing Smarden)  
 Administrator: Mr Rowland Wheatley (Representing Cranbrook)

#### Representing:

Bethersden: Mr Philip Buss  
 Smarden: Mr Paul Hopkins  
 Smarden: Mr Daniel Oliver  
 Smarden: Mr Andrew Watts  
 Staplehurst: Mr Mark Seymour

#### **Structure, Governance and Management**

These Charities are constituted by a Charity Commission scheme dated 13 November 1896. A new scheme dated 2 April 2013 was granted by the Charity Commission, altering the 1896 governing scheme; specifically, clause 23 of the 1896 governing document was deleted and replaced with a new clause as detailed in the scheme of 2 April 2013. It is under the terms of these Schemes that the Charities are now regulated.

Copies of the original scheme and the amending scheme may be obtained from the Secretary. From the original scheme it can be seen that there are two separate Charities, although the Trustees are the same in each case.

The Charities are currently administered by nine Trustees (with one position vacant), who are appointed to represent the Particular Baptist churches at Smarden (6), Cranbrook (1), Staplehurst (1), Biddenden (1) and Bethersden (1) as directed in the 1896 scheme. (There is no longer a Particular Baptist church at Egerton Forstal.) The trustees are each appointed for a four year term at a meeting convened and held according to the ordinary practice of the appointing body, i.e. by the Particular Baptist Churches represented on the Trust

#### **Objects and Organisation**

The Trusts were originally set up under the will of James Tilden, a Particular Baptist resident in High Halden who died in 1729. Under Mr Tilden's will he directed that (1) a School and Meeting House for Baptists was to be built and maintained, the School being free to children of local Baptists; and (2) a property was to be purchased, the net income from which was to be paid to poor believers of the Particular Baptist communion. Both these projects were carried through in the early 18th century.

The object of No.1 Charity is primarily to maintain Tilden Particular Baptist Chapel, Smarden and to support the work and witness of other similar churches in adjoining parishes, and then Particular Baptist churches in any part of the county of Kent.

**James Tilden's Charities for Baptists****Trustees' Annual Report for year to 30 April 2021 (continued)**

No.2 Charity is very small and the income is distributed from time to time to members of the Particular Baptist Churches represented on the Charity whom the Trustees believe to be in need.

**Activities and Performance**

This year the Charities were able to provide £81,248 (2020: £64,600) in grants for the promotion of religious worship and education to qualifying churches and projects in the county of Kent. Grants for the promotion of religious worship were made principally towards expenditure on improvements to church facilities, maintenance and repairs on church buildings but also included support for Christian workers in qualifying churches. The Trustees continued to ensure that the Chapel, Schoolroom and graveyard at Tilden, Smarden were adequately maintained. This year significant expenditure of £16,612 was entailed in maintaining Tilden Chapel and Schoolroom, principally due to the exterior redecoration and repair of these buildings and the renewal of the mains water pipework into the chapel

The total income for the Trust during the year was just over £87,000, a little lower than the previous year (£92,000). However, the value of investments during the year increased by some £214,000 (2020, decrease £10,000). The Trustees continue to be aware that they must carefully consider each grant application and make the grants application process a little more formal and rigorous each year. Indeed, much more information is now forthcoming from almost all applicants.

The trustees are thankful that the covid pandemic has not significantly affected the Charities' activities.

As will be noted from the Accounts, the Trust's non-monetary assets comprise land at High Halden, plus Tilden Particular Baptist Chapel and schoolroom, and the associated car park and stable block.

**Public Benefit**

As indicated above, the Charities continued to provide public benefit by providing grants towards qualifying Baptist churches in Kent. A total of twelve Baptist churches across the county were recipients of Tilden Charity grants.

**Financial Review**

The Trustees regularly review the reserves of the Charities to ensure that sufficient liquid funds are available for the Charities to meet their on-going obligations. The policy is to hold sufficient reserves to enable the Charities to meet these obligations.

Chairman

Date: \_\_\_\_\_

**James Tilden's Charities for Baptists****Independent Examiner's Report to the Trustees for year to 30 April 2021**

I report on the accounts of the Charities for the year ended 30 April 2021 set out on pages 4 – 7.

**Respective responsibilities of trustees and independent examiner**

The Charities' trustees are responsible for the preparation of the accounts. The Charities' trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) (b) of the Act); and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D C S Cooke MA (Oxon) FCA FCIE  
**Chartered Accountant**

5 Briar Close  
Banbury  
Oxon. OX16 9DS

Date: \_\_\_\_\_



**James Tilden's Charities for Baptists****Statement of Assets and Liabilities as at 30 April 2021**

	<u>2021</u>	<u>2020</u>
	£	£
<b>INVESTMENTS</b>	4	
COIF Fixed Interest Fund units	467,387	485,438
COIF Ethical Investment Fund units	1,493,060	1,260,540
COIF Property Fund Income units	579,301	574,703
	<u>2,539,748</u>	<u>2,320,681</u>
<b>CURRENT ASSETS</b>		
Bank Account	79,615	97,046
<b>TOTAL MONETARY ASSETS</b>	<u><u>2,619,363</u></u>	<u><u>2,417,727</u></u>

The Charities own the following non-monetary assets:

Tilden Baptist Chapel & Schoolroom, Smarden  
Tilden Stable Block & Car Park, Smarden  
Sanders Land, High Halden

**CURRENT LIABILITIES**

Sundry Creditors	<u>420</u>	<u>400</u>
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Approved by the Governing Board on \_\_\_\_\_  
and signed on its behalf by:

\_\_\_\_\_  
Trustee

\_\_\_\_\_  
Trustee

The notes on pages 6 and 7 form part of these financial statements.

**James Tilden's Charities for Baptists****Notes to the Accounts for the year ended 30 April 2021****1. ACCOUNTING POLICIES****Accounting Convention**

The Financial Statements are prepared under the Historical Cost Convention. Because the Charities' income is under £250,000 the accounts are now prepared on a Receipts and Payments basis, to avoid the need to comply with the Charities SORP (FRS102).

**Fixed Assets**

The Charities own the following assets:

- Tilden Baptist Chapel & Schoolroom, Smarden
- Tilden Stable Block & Car Park, Smarden
- Sanders Land, High Halden

As historic assets, it would be difficult to attribute a cost to them. Significant costs would be involved in valuing these assets, which would be onerous compared with the additional benefit derived by users of these accounts in assessing the trustees' stewardship of the assets. They have therefore not been included on the balance sheet.

**Depreciation**

The charity owns no fixed assets apart from those listed above. Depreciation is therefore not applicable.

**Income & Expenditure**

Rental income and investment income are accounted for when received.

Expenditure is accounted for when payment is made.

**2. Charitable Expenditure**

	<u>2021</u>	<u>2020</u>
	£	£
<u>Direct Charitable Expenditure</u>		
Grants	81,248	64,600
	<hr/>	<hr/>
	81,248	64,600
<u>Support Costs</u>		
Repairs to Chapel & Holdings & equipment	16,612	2,799
Insurances	1,022	984
Stationery, postage, telephone, mileage, etc.	520	-
Independent Examiner's fee	400	400
	<hr/>	<hr/>
	18,554	4,183
	<hr/>	<hr/>
	99,802	68,783
	<hr/> <hr/>	<hr/> <hr/>

**James Tilden's Charities for Baptists****Notes to the Accounts for the year ended 30 April 2021 (continued)**

	<u>2021</u>	<u>2020</u>
	£	£
<b>3. Gain/(Loss) on Investment assets</b>		
Realised gains on sale	-	-
Unrealised gain/(loss) on COIF investments	214,067	(9,994)
	<u>214,067</u>	<u>(9,994)</u>
 <b>4. Investments</b>		
Valuation at 1 May 2020	2,320,681	2,325,675
Additions:		
Purchase of COIF Investments	5,000	5,000
Unrealised gain/(loss) for the year	214,067	(9,994)
Valuation at 30 April 2021	<u>2,539,748</u>	<u>2,320,681</u>

**5. Trustees and employees**

None of the trustees received any payment for work carried out for the Charities. Three trustees were reimbursed expenses totalling £520 (2020: 1 trustee, £98) in respect of administrative and travel expenses.

The Charities have no employees.

(3)

**James Tilden's Charities for Baptists**

**Independent Examiner's Report to the Trustees for year to 30 April 2021**

I report on the accounts of the Charities for the year ended 30 April 2021 set out on pages 4 – 7.

**Respective responsibilities of trustees and independent examiner**

The Charities' trustees are responsible for the preparation of the accounts. The Charities' trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) (b) of the Act); and
- To state whether particular matters have come to my attention.


**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
D C S Cooke MA (Oxon) FCA FCIE  
Chartered Accountant

5 Briar Close  
Banbury  
Oxon. OX16 9DS

Date: 18/11/21