LOWER WITHINGTON PARISH COUNCIL

Minutes of the Parish Council meeting held

Monday 24th November, 2025 at 7:30p.m.

at Lower Withington Parish Hall

Present Councillors P. Duffy (Chairman), A. Brocklehurst, P. Chrisp, L. Grant, C. Hamilton.
Cheshire East Ward Member: Cllr. L. Smetham.
Members of the public (0).
Dr. E. M. Maddock – Clerk & Responsible Financial Officer.

1. Apologies for absence: None.

290/25 RESOLVED (a) To note that no apologies for absence had been received. (All in favour)

Councillor J. Bradley was absent from the meeting.

2. Declarations of interest: None.

291/25 RESOLVED (a) To note that no declarations of interest were made. (All in favour)

3. Minutes

(a) The minutes of the Parish Council meeting held 27th October, 2025 had been previously circulated to all Members.

292/25 RESOLVED (a) That the minutes of the Parish Council Meeting held 27th October, 2025 be approved as a correct record and signed by the Chairman. (All in favour)

4. Public forum for questions: No questions were presented by members of the public.

293/25 RESOLVED (a) To note that no questions were presented. (All in favour)

7:35p.m. – Borough Councillor L. Smetham joined the meeting.

5. Cheshire East Ward Member Cllr. L. Smetham: Borough Councillor L. Smetham reported that the Green Party had won a recent by-election leading to the first Green Party Councillor at Cheshire East Council. Cheshire East Council is still experiencing high costs associated with adult and child services. There is a current proposal by the Police to reduce the number of PCSOs within the county.

294/25 RESOLVED (a) To receive and note the updates. (All in favour)

6. Finance

(a) Financial Statement 2025/26 as at 24th November, 2025: Members considered the financial statement 2025/26 which was unanimously accepted. (Appendix A)

(b) Receipts: The Chairman noted the receipts since the last meeting at Appendix B.

(c) Payments: The Chairman outlined the payments listed at Appendix C.

295/25 RESOLVED (a) That the Statement of Account as at 24th November, 2025 be received and the Chairman's observations duly noted. (Appendix A)
(b) That the report on receipts be received and duly noted. (Appendix B)
(c) That the schedule of payments listed at Appendix C be approved. (All in favour)

(d) Internal Auditor 2025/26: It was reported that it was necessary to appoint an Internal Auditor for the 2025/26 financial year.

296/25 RESOLVED (a) That JDH Business Services Ltd. be appointed as Internal Auditor for the 2025/26 financial year. (All in favour)

(e) Financial Risk Assessment: Members considered the Financial Risk Assessment at Appendix D.

297/25 RESOLVED (a) That the Financial Risk Assessment be approved. (All in favour)

(f) Reserves Policy: Members considered the draft Reserves Policy at Appendix E.

298/25 RESOLVED (a) That the draft Reserves Policy be approved as presented. (All in favour)

(g) Budget 2026/27

i. Revised budget 2025/26: Members considered the revised budget 2025/26.

ii. Draft budget 2026/27: Members considered the draft budget 2026/27.

iii. Precept requirements for 2026/27: Members considered the precept requirements for 2026/27.

299/25 RESOLVED (a) That the revised budget 2025/26 and draft budget 2026/27 be approved as presented. (Appendix F)
(b) That a precept demand in the sum of £12,092 be submitted to Cheshire East Council.
(c) That earmarked reserves be approved as listed in Appendix F. (All in favour)

7. Planning Applications

(a) Recent planning decisions: Members noted planning decisions that had been issued by Cheshire East Council in respect of development within the Parish since the last meeting. (Appendix G)

300/25 RESOLVED (a) To receive and note the updates. (All in favour)

(b) Planning applications

i. 25/4131/FUL: University of Manchester, Jodrell Bank Observatory, Bomish Lane, Lower Withington. SK11 9DL
Installation of new playground at the side of the existing, behind First Light Pavilion building.

301/25 RESOLVED (a) That no comments be submitted to Cheshire East Council in respect of application 25/4131/FUL. (All in favour)

ii. 25/4259/CLPUD: Foden Bank Farm, Lapwing Lane, Lower Withington. SK11 9AD
Lawful development certificate for a proposed single storey extension to create an extra bedroom.

302/25 RESOLVED (a) That no comments be submitted to Cheshire East Council in respect of application 25/4259/CLPUD. (All in favour)

iii. 25/4289/PRIOR-1A: Boundary Farm, Whisterfield Lane, Siddington. SK11 9DB
Prior approval for single storey rear extension extending 8m beyond the rear wall, maximum height of 4m and eaves height of 3m.

303/25 RESOLVED (a) That no comments be submitted to Cheshire East Council in respect of application 25/4289/PRIOR-1A. (All in favour)

iv. 25/4294/NMA: The Cottage, Macclesfield Road, Jodrell Bank. CW4 8BU
Non-material amendment to approved application 24/3076M – Extension in the footprint of the existing cottage at the sides and also at the rear and refurbishment of the existing cottage.

304/25 RESOLVED (a) That no comments be submitted to Cheshire East Council in respect of application 25/4294/NMA. (All in favour)

v. Further applications received following issue of agenda: None.

305/25 RESOLVED (a) To note that no further applications had been received. (All in favour)

(c) Cheshire East new Local Plan

i. Cheshire East Local Plan Update: Members noted the Cheshire East Council committee reports which had been considered by the Environment and Communities Committee. It was noted that the 2024 Call for Sites had taken place and several sites within the Parish had, so far, been identified for potential development.

306/25 RESOLVED (a) To receive and note the report. (All in favour)

ii. Invitation to Town and Parish Council Network Meeting (09/12/25)

307/25 RESOLVED (a) That anyone interested in attending the Network Meeting contact the Clerk. (All in favour)

8. Highway maintenance and enhancements

(a) Updates on highway matters: Members noted the updates listed at Appendix H.

308/25 RESOLVED (a) That the Clerk continue to pursue updates in respect of outstanding highway matters. (All in favour)

(b) Highway matters for attention: No new defects were reported.

309/25 RESOLVED (a) To note the update. (All in favour)

(c) Highway events: It was reported that no update had yet been received from Cheshire East Council. It was also noted that, so far, there had been little traffic impact arising from the Lapland event at Capesthorne Hall.

310/25 RESOLVED (a) That the Clerk continue to pursue information from Cheshire East Council regarding traffic diversions relating to events. (All in favour)

(d) Speed survey at Trap Street: It was reported that the speed survey data had not yet been received.

311/25 RESOLVED (a) To receive and note the update. (All in favour)

9. Meetings of External Organisations

(a) Jodrell Bank Observatory World Heritage Site Steering Group: It was reported that there was nothing to report as the group had not met since the last Parish Council meeting.

312/25 RESOLVED (a) To receive and note the update. (All in favour)

(b) Cheshire East Town and Parish Council Network meeting (11/11/25): It was reported that the meeting provided an update on Devolution. At present, little detail appears to be available regarding the precise remit and operation of the devolved authority. Cheshire East Council is consulting on their budget and residents are encouraged to submit views. Cheshire East Council is considering options to improve partnership working and communications with Town and Parish Councils. The Cheshire East Transport Plan is also currently subject to public consultation.

313/25 RESOLVED (a) To receive and note the update. (All in favour)

10. Parish Matters

(a) Gawsworth Ward Policing Team: It was reported that the latest crime report had identified no recent incidents in Lower Withington. Police surgeries continue to be advertised on the Knutsford Police Facebook page. It was noted that information had been received that the Police and Crime Commissioner role was to be abolished in 2028.

314/25 RESOLVED (a) To receive and note the update. (All in favour)

(b) Community Newsletter: It was reported that the latest newsletter would be delivered in the coming days.

315/25 RESOLVED (a) To receive and note the update. (All in favour)

(c) Poppy displays: Members noted the poppy displays within the Parish and expressed thanks to all volunteers who had helped to provide the visual displays.

316/25 RESOLVED (a) That a vote of thanks be recorded to all volunteers who had contributed to the poppy displays within the Parish. (All in favour)

(d) 2025 Festive displays

i. Christmas light displays: It was reported that arrangements were in hand for installing the Christmas lights in the near future.

317/25 RESOLVED (a) To receive and note the update. (All in favour)

ii. Future Christmas lights: It was considered that current Christmas lights would need to be reviewed ahead of the 2026 festive season. Examples of outdoor light display options would be circulated to Members ahead of further consideration of the matter.

318/25 RESOLVED (a) To receive and note the update. (All in favour)

(e) Local first aid provision: Members considered information relating to bleed control kits and paediatric defibrillator pads. It was noted that inspection of the existing defibrillators was continuing.

319/25 RESOLVED (a) To receive and note the information.
(b) That no further action be taken in respect of bleed control kits or paediatric defibrillator pads at this time. (All in favour)

11. Parish Councillor Vacancies

(a) Co-option of parish councillors (2): No expressions of interest had been received.

320/25 RESOLVED (a) That the vacancies be considered at a future meeting. (All in favour)

12. Matters for inclusion on next/future meeting agenda

(a) Consideration of speed review criteria in respect of A535, Salters Lane and Trap Street.

(b) Updates relating to concerns about motorbike and car racing along A535.

(c) Update relating to empty properties at Jodrell Bank.

(d) Outcome of speed monitoring survey at Trap Street.

(e) Update relating to proposed village gateways and white lining re-fresh.

(f) Boundary treatment at Dicklow Cob Village Green.

13. Date of next meeting: Monday 26th January, 2026 at 7:30p.m.

14. Exclusion of public and press

(a) To consider passing a resolution under Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 to exclude the public and press from the meeting for the following item of business on the grounds that it could involve the likely disclosure of exempt information.

321/25 RESOLVED (a) That a resolution to exclude the public and press from the following item of business on the grounds that it could involve the likely disclosure of exempt information is not required as there are no items to discuss. (All in favour)

(b) Matters for consideration including those transferred from above items: None.

The meeting was declared closed by the Chairman at 8:20p.m.

Signed:..... Date: 26th January, 2026

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Appendix A

Financial Statement – 2025/26 as at 24th November, 2025					
Actual 2024/25 £	**Details**	**2025/26 Budget £**	**Actual to Oct. 25 £**	**Agenda Nov. 25 £**	**Budget Balance £**
	Receipts				
11,142.00	Precept	11,499.00	11,499.00		0.00
0.00	Balances	3,500.00	0.00		0.00
887.04	Investment interest	0.00	355.06	48.85	0.00
0.00	Sale of assets	0.00	0.00		0.00
0.00	Grants, donations & refunds	0.00	0.00		0.00
95.75	VAT refund	0.00	145.96		110.17
12,124.79	**Total receipts**	**14,999.00**	**12,000.02**	**48.85**	**110.17**
	Payments				
4,625.40	Salary (Clerk)	4,844.00	2,858.94	408.42	1,576.64
0.00	National Insurance (Employer)	0.00	6.39		-6.39
325.00	Allowances (Clerk)	350.00	0.00		350.00
177.27	Administration	300.00	0.00		300.00
0.00	Chairman/Member allowances	0.00	0.00		0.00
220.00	Audit fees (internal & external)	440.00	232.00		208.00
300.00	Insurance	350.00	300.00		50.00
3,000.00	Grants/Donations (inc. s.137)	2,600.00	221.67		2,378.33
245.00	Website	345.00	230.00		115.00
221.04	Subscriptions/affiliation fees	285.00	178.62		106.38
200.00	Room hire	325.00	0.00		325.00
0.00	Training	210.00	0.00		210.00
0.00	Professional Services	750.00	0.00		750.00
110.95	Assets – purchase	1,000.00	0.00	61.68	938.32
674.33	Assets – maintenance	2,100.00	131.62		1,968.38
542.39	Newsletter	600.00	296.00		304.00
560.18	Contingency	500.00	3,013.71		-2,513.71
200.76	VAT		97.83	12.34	
11,402.32	**Total payments**	**14,999.00**	**7,566.78**	**482.44**	**7,059.95**

Cash/Bank reconciliation	**01/04/24**	**27/10/25**	**24/11/25**	**31/03/26**
Balance B/Fwd	35,238.04	35,238.04	39,671.28	39,237.69
Add total receipts	14,999.00	12,000.02	48.85	110.17
Less total payments	14,999.00	7,566.78	482.44	7,059.95
Balance C/Fwd	35,238.04	39,671.28	39,237.69	32,287.91
Cumulative balances	**Balance**	**Balance**	**Balance**	**Balance**
	01/04/24	**27/10/25**	**24/11/25**	**31/03/26**
General funds	9,814.38	17,261.33	16,827.74	9,877.96
Earmarked reserves	25,423.66	22,409.95	22,409.95	22,409.95
	35,238.04	39,671.28	39,237.69	32,287.91

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Lower Withington Parish Council
Cash/Bank Reconciliation as at 24th November 2025

Cash				
Balance brought forward 01/04/25				
Current Account		2,335.43		
Business Reserve Account		6,583.75		
Liquidity Manager Account		26,318.86		
		35,238.04		
Plus receipts		12,048.87		
Less payments		8,049.22		
Balance carried forward 24/11/25:		39,237.69		
Bank (NatWest)				
Current Account		10,710.13		03/10/25
Add receipts/transfer since above statement				
	0.00			
		0.00		
Less unpresented cheques				
Approved	-4,296.52			
For approval	-482.44			
		-4,778.96		
			5,931.17	24/11/25
Business Reserve Account		6,620.10		03/10/25
Add receipts/transfer since above statement				
	0.00			
		0.00		
Less unpresented cheques				
	0.00			
		0.00		
			6,620.10	24/11/25
Liquidity Manager Account		26,686.42		05/11/25
Add receipts/transfer since above statement				
	0.00			
		0.00		
Less unpresented cheques				
	0.00			
		0.00		
			26,686.42	24/11/25
Total bank balances 24/11/25			39,237.69	

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Appendix B

Receipts

NatWest Bank plc	£48.85	Gross interest: Oct. 2025 (LM)

Appendix C

Payments for approval

Cheque No 000637	E. M. Maddock	£400.64	Salary: Nov. 2025 [A] plus Christmas lights [B]
Direct Debit	HM Revenue & Customs	£81.60	PAYE payment [C]

[A] Localism Act 2011 s.1 [Local Government Act 1972 s.112]
[B] Localism Act 2011 s.1 [Local Government Act 1972 s.144]
[C] Localism Act 2011 s.1 [Local Government Act 1972 s.111 - The Income Tax (Pay As You Earn) Regulations 2003 s.67G]

Appendix D: Financial Risk Assessment

The following risk assessment sets out risks which the Council may encounter during the year. The list is not exhaustive and additional items may be added throughout the year as circumstances require.

Priority of risk management				
Likelihood of occurrence	Highly Likely (score 3)	Medium (3 x 1)	High (3 x 2)	Very High (3 x 3)
	Possible (score 2)	Low (2 x 1)	Medium (2 x 2)	High (2 x 3)
	Unlikely (score 1)	Very low (1 x 1)	Low (1 x 2)	Medium (1 x 3)
		Negligible (score 1)	Moderate (score 2)	Severe (score 3)
			Impact	

Risk area	Risk identified	Level of risk			Management of risk	Action required	Review date
		Likelihood	Impact	Risk score			
Section one: Areas where there may be scope to use insurance to help manage risk							
Property and contents owned by the council	Loss or damage	2	2	4	An up-to-date register of assets and investments	Review annually by council, annually by internal auditor.	Mar. 26
Damage to third party property or individuals	Public liability	2	3	6	Property maintenance and insurance cover	Insurance held with Zurich, reviewed and renewed annually by council, reviewed internal auditor	Mar. 26
Consequential loss of income or the need to provide essential	Public liability	2	2	4	Annual review of risk and the adequacy of insurance cover	Value of insurance held reviewed annually by council and internal auditor	Mar. 26

services following critical damage, loss or non-performance by third party							
Loss of cash through theft or dishonesty	Fidelity guarantee	1	2	2	Cash handling is not encouraged but where case is received – banked within 7 days	Insurance held with Zurich, reviewed and renewed annually by council, reviewed internal auditor	Mar. 26
Legal liability as consequence of asset ownership	Public liability	2	2	4	Property maintenance and insurance cover	All assets covered by insurance. Assets reviewed at least annually and maintenance arranged upon identification of defect.	Mar. 26
Section two: Working with others to help manage risk							
Security for vulnerable buildings, amenities or equipment		1	2	2	Property maintenance and insurance cover	Inspection regime – councillors and clerk carry out ongoing checks of assets.	Mar. 26
The provision of services being carried out under agency/ partnership agreements with principal authorities	Standing orders and financial regulations dealing with the award of contracts	1	1	1	Standing orders and financial regulations updated regularly to reflect best practice	None at review date. If activity occurs: Risk reviewed bi-annually by council, annually by internal auditor, all partners risk assessed and multiple quotes obtained and compared in minutes	Mar. 26
Banking arrangements, including borrowing or lending	Detect and deter fraud or corruption	2	2	4	Financial regulations and internal audit review	RFO to check all bank statements against council records and query errors or inconsistencies immediately	Mar. 26
Banking arrangements, including detecting bank mistakes and loss	Detect and deter bank mistakes leading to loss or charges	2	2	4	Financial regulations and internal audit review	RFO to check all bank statements against council records and query errors or inconsistencies immediately	Mar. 26
Ad hoc provision of amenities/ facilities for events to local community groups	Public liability	2	2	4	Bookings process specifies requirement for insurance cover for activities	None at review date. If activity occurs: Ask all for hirers insurance	Mar. 26
Vehicle or equipment lease or hire	Injury, damage or loss	1	1	1	Hire from reputable companies	None at review date. If activity occurs: Use of vehicle or equipment lease or hire to be approved by council. Terms of hire/lease to be obtained.	Mar. 26
Trading units (leisure centres playing fields, burial grounds, etc)	External contractors for maintenance	1	1	1	Standing orders and financial regulations set out process for appointing external contractors	Reports to council regarding budget monitoring and terms of engagement	Mar. 26
Professional services	Standing orders and	2	1	2	Professional services obtained from reputable companies.	Initial advice from County association or SLCC.	Mar. 26

(architects, accountancy, design, etc)	financial regulations deal with the awarding of contracts				Recommendations taken from other Parish Councils where appropriate.	Internal audit reviewed. Further or specialist services based on best available advice and recommendations	
Supplier (procurement) fraud	Loss through supplier fraud	2	1	2	Training for staff to alert them to potential risks of providing sensitive company information, by telephone or other means, especially contract and account information. All supplier detail changes to be verified using contact details held by Parish Council. Periodic review of supplier accounts to remove any dormant accounts. Periodic review of supplier address and financial health details with Companies House. Review insurance cover.	New suppliers to be verified by RFO prior to engagement. Awarding of ongoing supplier contracts to be approved by council.	Mar. 26
Section three: Self managed risk							
Proper financial records	In accordance with statutory requirements	1	1	1	Financial records maintained by RFO in accordance to proper practices	Regular reports to council, annual review by internal auditor	Mar. 26
Proper financial records	Financial irregularities	1	1	1	Detailed financial records presented to council on regular basis	Internal audit of accounts by competent, independent person. Regular financial reports are presented to Council. Cheque signatories are separate from person raising the cheque	Mar. 26
Business activities	Ensuring that they are within legal powers of councils	1	1	1	Relevant training, resources and access to professional advice made available to Clerk. Powers to spend recorded in minutes.	Internal auditor review, regular reference to legislation and guidance	Mar. 26
Business activities	Illegal activity or payments	1	2	2	Relevant procedures set out in standing orders and financial regulations. All activity and payments within the powers of the Parish Council to be resolved and minuted at meetings	Internal auditor review, regular reference to legislation and guidance	Mar. 26
Direct costs and overhead expenses	Goods not supplied but billed	1	1	1	Financial regulations and internal audit review	Procurement undertaken in accordance with best practice guidance. RFO to follow up on all orders	Mar. 26
Direct costs and overhead expenses	Invoice incorrectly calculated or recorded	1	1	1	Financial regulations and internal audit review	RFO to check arithmetic on all invoices and perform regular bank reconciliations	Mar. 26
Direct costs and overhead expenses	Cheque payable wrong (excessive / to wrong party)	1	1	1	Financial regulations and internal audit review	Signatories initial stub and voucher to confirm accuracy	Mar. 26
Borrowing	Complying with restrictions	1	1	1	Financial regulations and internal audit review	None at review date. If activity occurs: Internal auditor review, council checked	Mar. 26
Employment law	Ensuring that	1	1	1	Financial regulations and internal	Internal auditor review	Mar. 26

and Inland Revenue regulations	requirements met				auditor review		
Salaries and associated costs	Salary paid incorrectly	1	1	1	Financial regulations and internal auditor review	Check salary to Minute, check hours and rate to contract. Salary analysis detailed on payment vouchers issued and verified by signatories	Mar. 26
Salaries and associated cost	Wrong deduction of NI and tax	1	1	1	NI and Tax deductions calculated using HMRC PAYE RTI system which is regularly updated	RFO to check payments made in accordance with HMRC PAYE RTI output. Internal auditor reviewed	Mar. 26
Salaries and associated cost	Unpaid tax and NI contributions to Inland Revenue	1	1	1	Payments are made to HMRC by direct debit and detailed in the financial statements presented to council	Payments listed at each council meeting. Signatories check each payment.	Mar. 26
VAT	Ensuring requirements are met under HMRC regulations	1	1	1	VAT reclaim submitted annually at year end	Internal auditor review, advice taken as needed from county association and SLCC	Mar. 26
Annual precept	Ensuring adequacy within sound budgeting arrangement	1	1	1	Detailed budget process	Internal auditor review. Budget published on website. Regular review of budget status during year by council	Mar. 26
Annual precept	Requirements not submitted to principal authority	1	3	3	Precept receipt recorded in minutes	Full minute – RFO to follow up	Mar. 26
Annual precept	Amount not received from principal authority	1	3	3	Precept receipt recorded in minutes	RFO to confirm receipt and minute at next meeting of council	Mar. 26
Monitoring of performance	Budget delivering services required	1	1	1	Standing orders and financial regulations	Councillors review budget at least quarterly and policies at least annually	Mar. 26
Reporting and auditing	Compliance	1	1	1	Standing orders, financial regulations and Proper practices	Independent internal auditor appointed. Annual reports detailing compliance with audit regulations are presented to council	Mar. 26
Reserves - General	Adequacy	1	1	1	Standing orders, financial regulations and Proper practices	Consider at budget setting and review of final accounts	Mar. 26
Reserves - Earmarked	Adequacy	1	1	1	Standing orders, financial regulations and Proper practices	Consider at budget setting and review of final accounts	Mar. 26
Grants	Ensuring proper use of funds granted to local community bodies under specific powers, s137 or GPC	1	1	1	Grant awarding procedures	All grants based on approved form and/or detailed supporting information, minuted and checked by internal auditor	Mar. 26

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Council minutes	Proper, timely and accurate reporting of council business in the minutes	1	1	1	Standing orders and financial regulations	Posted on website for public to see. Agenda published in accordance with statutory requirements. Internal Auditor review	Mar. 26
Rights of inspection	Provision of right	2	1	2	Standing orders, financial regulations and Proper practices	Website and policies updated regularly	Mar. 26
Document control	Proper systems	1	1	1	Information retention policies	Policies approved and published	Mar. 26
Register of Member's Interests and Gifts/Hospitality	In place, complete, accurate and up-to-date	2	1	2	Standing orders, financial regulations and Proper practices	Internal audit review. Principal authority review.	Mar. 26
Compliance with Transparency Code	Non compliance	1	1	1	Standing orders, financial regulations and Proper practices	Stay up to date with legislative changes. Required material published on website.	Mar. 26
Employees	Loss of clerk	1	3	3	Hours, health, stress, training, long term sick, early departure – risk monitored as appropriate	Annual review process to identify/address issues arising.	Nov. 26
Business continuity	Risk of council not being able to continue its business due to an unexpected or tragic circumstances	1	3	3	In the event of the clerk/RFO being indisposed a Member (other than the Chairman) may perform the necessary duties	Review process annually	Mar. 26
Business continuity	Loss of paper/ electronic records	1	3	3	Files and records held by clerk. Regular backups of electronic files made. Electronic minutes and other documents published on website	Review process annually	Mar. 26

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Appendix E: Reserves Policy

1. Introduction

1.1. The Parish Council is required by statute to maintain adequate financial reserves to meet the needs of the Parish Council.

1.2. The Parish Council must ensure that statutory limitations on how it spends and records certain receipts are also met.

1.3. There is no statutory minimum or maximum level of reserves which can be held by the Parish Council, however, the Smaller Authorities Proper Practices Panel recommends that the minimum level of general reserves should be between three and twelve months of net revenue expenditure. For Lower Withington, this should be at the higher end of this recommendation (3 months is recommended for authorities with net revenue expenditure of over £200,000).

1.4. The level of reserves held by the Parish Council is reviewed annually by the internal and external auditors.

1.5. This policy sets out how reserves will be managed by the Parish Council.

2. Types of reserves

2.1. General reserve: This comprises unallocated funds which are intended to mitigate uneven cashflow and cover unexpected inflation, unforeseen events and unusual circumstances.

2.2. Earmarked reserves: These are funds allocated for specific purposes and projects and, unless unearmarked by resolution of the Parish Council, cannot be used for other purposes.

3. Management of reserves

3.1. General reserves and earmarked reserves will be reviewed at least annually.

3.2. Levels of reserves will be considered during annual budget setting processes and will inform the precept setting process to ensure the financial security and sustainability of the Parish Council.

3.3. Where Community Infrastructure Levy (CIL) funds are received, these will be directed to a Community Infrastructure Levy earmarked reserves and held as such until the funds are spent. All spend of CIL funds will be undertaken in accordance with the regulations governing such receipts.

3.4. There will be occasions when the Parish Council makes financial commitments during its current financial year for which the financial transaction is not completed by the year end. In these circumstances, earmarked reserves will be created to ring-fence relevant funds to enable completion of the commitment.

4. Review of policy

4.1. This policy will be reviewed annually by the Parish Council as part of the budget setting process.

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Appendix F: Revised budget 2025/26 and draft budget 2026/27

		Projected 25/26 & Budget 2026/27	Variances 25/26	Balance as at 24/11/25
Clerk's Salary				
2025/26	Salary based upon 5 hrs. per week	1,634	-57	
		1,634	-57	1,577
2026/27	Salary based upon 5 hrs. per week	4,901		
	Annual Review - Contract Clause 9.2 (w.e.f. 01/04/26)	122		
	Contingency for NJC Salary Award.	260		
		5,283		
National Insurance (Employer)				
2025/26	4 months (Dec 25 - Mar 26) (on basic salary)	0	-6	
		0	-6	-6
2026/27	Based on basic salary	42		
		42		
Allowances (Clerk)				
2025/26	Accommodation Allowance	312	13	
	Contingency for review	0	25	
		312	38	350
2026/27	Accommodation Allowance	312		
	Contingency for review	25		
		337		
Chairman/Member Allowances				
2025/26	Member Allowances - Dec 25 - Mar 26	0	0	
		0	0	0
2026/27	Member Allowances	0		
		0		
Administration				
2025/26	Stationery & General Office Supplies	85	0	
	Postages	55	0	
	Computer Consumables	70	0	
	Mileage	90	0	
		300	**0**	300
2026/27	Stationery & General Office Supplies	85		
	Postages	55		
	Computer Consumables	70		
	Mileage	90		
		300		
Audit Fees				
2025/26	External Audit Fees 2024/25	0	210	
	Internal Audit Fees 2024/25	0	-2	
		0	208	208
2026/27	External Audit Fees 2025/26	210		
	Internal Audit Fees 2025/26	240		
		450		
Insurance				
2025/26	Renewal (June 2025)	0	50	
		0	50	50
2026/27	Premium (June 2026)	350		
		350		

LOWER WITHINGTON PARISH COUNCIL

		Projected 25/26 & Budget 2026/27	Variances 25/26	Balance as at 24/11/25
Section 137 Donations				
2025/26	Provision	0	-22	
		0	-22	-22
2026/27	Provision	250		
		250		
Website				
2025/26	Web domain (due March 2026)	0	15	
	Email forwarding (due April 2025)	0	0	
	Hosting Fee (2025/26)	0	0	
	Domain fee (gov.uk)	80	-80	
	Website transfer fee	95	-95	
	Contingency	0	100	
		175	-60	115
2026/27	Web domain	80		
	Hosting Fee (2026/27)	225		
	Contingency	100		
		405		
Subscriptions/Affiliation/Registration Fees				
2025/26	ChALC	0	1	
	Data Protection Registration	55	0	
	Provision (e.g. CCA, CPRE)	0	50	
		55	51	106
2026/27	ChALC	185		
	Data Protection Registration	55		
	Provision (e.g. CCA, CPRE, Open Spaces Society)	50		
		290		
Room Hire				
2025/26	Ordinary Parish Council Meetings (10) [2025]	250	0	
	Contingency	0	75	
		250	75	325
2026/27	Ordinary Parish Council Meetings (10) [2026]	250		
	Contingency	75		
		325		
Training				
2025/26	Training Provision - Members & Clerk	210	0	
		210	0	210
2026/27	Training Provision - Members & Clerk	210		
		210		
Professional Services				
2025/26	Provision	750	0	
		750	0	750
2026/27	Provision	750		
		750		
Asset/Village - Maintenance				
2025/26	Maintenance of Parish Council Assets	738	0	
	Maintenance of carved owl	230	0	
	Maintenance / Services - SIDs	500	0	
	Maintenance / Ongoing costs – Defibrillators	500	0	
		1,968	0	1,968
2026/27	Maintenance of Parish Council Assets	870		
	Maintenance of carved owl	230		
	Maintenance / Services - SIDs	500		
	Maintenance / Ongoing costs – Defibrillators	500		
		2,100		

LOWER WITHINGTON PARISH COUNCIL

		Projected 25/26 & Budget 2026/27	Variances 25/26	Balance as at 24/11/25
Asset - Purchase				
2025/26	Provision	938	0	
		938	0	938
2026/27	Provision	1,000		
		1,000		
Grants				
2025/26	Local organisations	2,000	0	
	Lower Withington Pensioner's Lunch	400	0	
		2,400	0	2,400
2026/27	Local organisations	2,000		
	Lower Withington Pensioner's Lunch	400		
		2,400		
Newsletter				
2025/26	Printing	304	0	
		304	0	304
2026/27	Printing	600		
		600		
Other				
2025/26	Contingency provision	0	500	
	Speed survey at Trap Street	0	-3,014	
		0	-2,514	-2,514
2026/27	Contingency provision	500		
		500		
	2025/26 Expenditure Projection and Variance Totals	9,296	-2,237	7,059
	2026/27 Draft Budget Expenditure Total	**15,592**		
	Less savings 2025/26	**0**		
	Less funds from general reserves	**-3,500**		
	Gross Precept Requirement 2026/27	**12,092**		

Analysis of funds

01/04/25	Balance brought forward	35,238.04	
	Less payments (actual)	-8,049.22	
	Plus receipts (actual)	12,048.87	
	Less payments (projected)	-9,296.00	
	Plus receipts (projected) (VAT)	110.17	
			30,051.86
	Less Earmarked Reserves:		
	Democratic Services Fund	-5,000.00	
	Transparency Code Grant	-118.00	
	Dicklow Cob Pathway Project Grant	-2,205.66	
	Footbridge upgrade fund	-600.00	
	Highway Safety Schemes Fund	-1,986.29	
	Village gateway fund	-7,500.00	
	Local Organisation Investment Fund	-5,000.00	
			-22,409.95
31/03/26	General funds carried forward		7,641.91

LOWER WITHINGTON PARISH COUNCIL

Tax Base 2026/27 (Band D) and Precept impact on Property Bands

	2025/26				2026/27		
Band	**Ratio**	**Tax Base**	**£**	**Band**	**Ratio**	**Tax Base**	**£**
A	6/9		23.27	A	6/9		25.28
B	7/9		27.15	B	7/9		29.49
C	8/9		31.03	C	8/9		33.70
D	9/9	329.45	34.90	D	9/9	318.92	37.92
E	11/9		42.66	E	11/9		46.34
F	13/9		50.42	F	13/9		54.77
G	15/9		58.17	G	15/9		63.19
H	18/9		69.81	H	18/9		75.83
	Precept	£11,499			Precept	£12,092	

Appendix G

Planning applications

(a) Recent planning decisions

24/4765/CLEUD 3 Welltrough Hall Cottages, Trap Street, Lower Withington. SK11 9EF
Certificate of Lawful Existing Use or Development to confirm the lawful use of no.3 Welltrough Hall Cottages as a dwelling which can be occupied by persons not employed in agriculture.
DECISION: Positive certificate (04/11/25)

25/3220/FUL The Old Pub, Trap Street, Lower Withington. SK11 9EQ
Proposed change of use of public house with food provision (sui generis) to flexible commercial use (class E).
DECISION: Approved with conditions (10/11/25)

(b) Outstanding applications

24/3271M Land at Pitt Lane, Lower Withington.
Proposed demolition of a two storey former agricultural building (now in hotel use (C1)) and replace it with a new farmhouse and garage.

25/1479/HOUS Oak Lea, Salters Lane, Lower Withington. SK11 9LL
Demolish existing single-storey outbuilding and erect new single-storey extension connected to the side elevation of the house.

25/1975/HOUS Oak Lea, Salters Lane, Lower Withington. SK11 9LL
Erection of a prefabricated oak-framed wooden garage on a concrete base slab (retrospective).

25/2477/FUL Welltrough Hall Farm, Trap Street, Lower Withington. SK11 9EF
The proposed development is to apply for 7 extra hard standing pitches connected to existing touring caravan site and to use existing toilet/shower block. This application is to replace existing glamping pods on the site.

25/2975/VOC The Old Pub, Trap Street, Lower Withington. SK11 9EQ
Removal of Condition 4 on approval 23/2257M for proposed demolition of existing extension, proposed new extensions, alterations, reorganisation of

internal accommodation and associated works.

25/3685/DSC Bank View Farm, Hodgehill Lane, Lower Withington. SK11 9LU
Discharge of conditions 3, 5, 7, 8, 9, 11, 12 and 13 on approval 24/1276M.

Appendix H

Updates on reported highway matters

a. Dislodged coping stone and fallen tree on bridge at Catchpenny Lane.
Update: “Unfortunately, funds have been really tight this year [2023/24], however, this will be prioritised in the new year, for replacement.”

b. Holes in road at junction of Whisterfield Lane and Chapel Lane.
Update: “Unfortunately no available resource at the moment, we will only repair actionable defects collected by our routine safety inspectors.”

c. Proposal for double white lines on A535 near to junction with Catchpenny Lane.
Update: Linked to review of A535.

d. Broken post on Parish boundary sign at Salters Lane.
Update: Newly installed sign to be re-sited.

e. Blocked drains/gullies at Trap Street.
Update: “This is still in the system to be checked by our Drainage Team, we are currently working to get through a large back log of drainage and flooding enquiries due to recent weather events. You should receive the system notification when it has been actioned.”

f. Flooding at A535 near junction with Catchpenny Lane.
Update: Gullies vary in the speed they can drain water away and some will overflow during heavy rain even if there is no blockage. This does not necessarily mean the gully requires cleaning. We will not visit overflowing gullies during heavy rainfall unless the water is causing a risk to life or property.

g. Surplus temporary signage warning of mud at Catchpenny Lane.
Update: No update.

Signage which has been reported for repair:

- Broken sign along A535 (near to The Old Cheshire Hunt).
- Broken sign along A535 (junction warning sign), north of junction with Catchpenny Lane.
- Uprooted street sign (Longshoot Road), at junction of Longshoot Road with A535.

Note: Cheshire East Council advise that non-emergency sign repairs are not currently being progressed due to lack of available budget.