

Appendix 3 - Virement Summary

Virement Movement

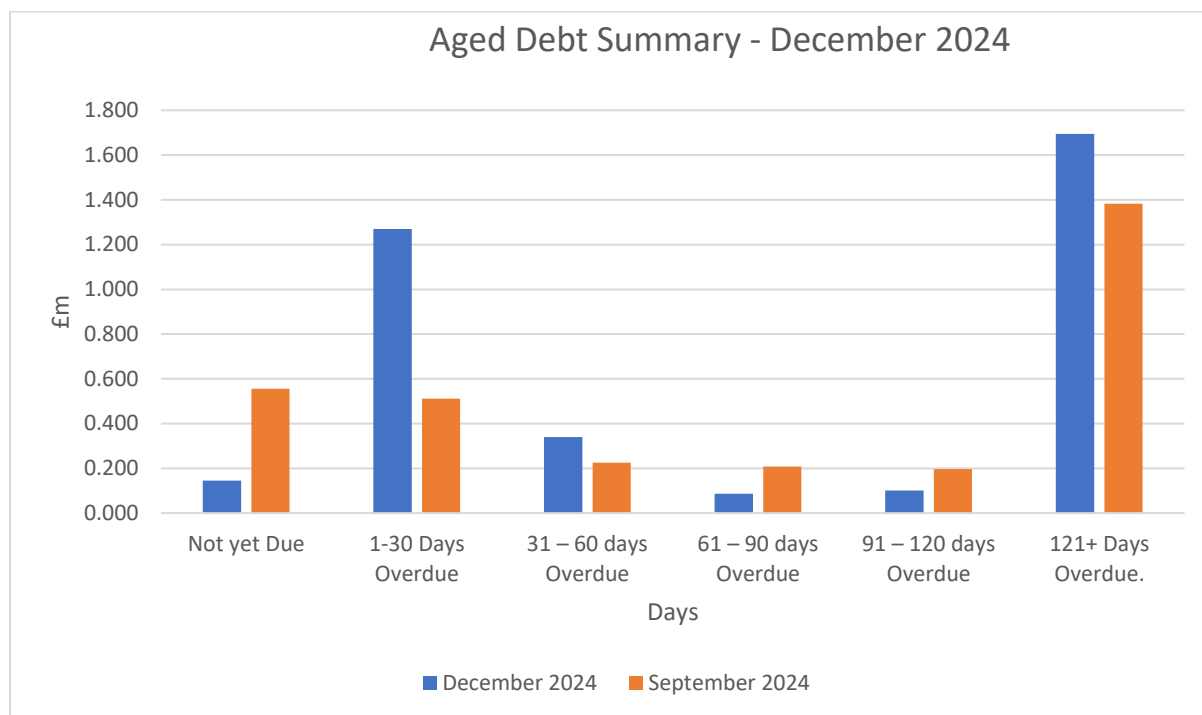
This table shows the movement in Net Budget from November 2024 to December 2024.

Virements - Movement in Net Budget	£m
Directorate Net Budget - November 2024	18.891
Directorate Net Budget - December 2024	20.964
Movement	2.073

Breakdown of Movements	£m
Redundancy costs funded from Policy Contingency - IT	(£0.189)
Redundancy costs funded from Policy Contingency - Environmental Services	(£0.085)
24/25 Pay Award from Policy Contingency	(£1.099)
Use of Policy contingency to mitigate gate fees	(£0.200)
Use of Policy Contingency for the cost of appeals	(£0.500)
Total	(2.073)

Aged Debt Summary

The below graph shows the movement in sundry aged debt as at the end of December 2024.



The financial regulations make provision for writing off debts that are bad, uneconomical to collect or irrecoverable. The Council maintains a number of bad debt provisions in the anticipation that debts will become bad and these once agreed are charged to the relevant provision or cost centre.

There is a provision within the council for sundry bad debt totalling £0.938m that is sufficient and by writing off the amount of debt mentioned in this report will not cause the provision to be exceeded. This provision is reviewed on a regular basis to ensure that we have sufficient within it.

Aged Debt Write Off Summary:

	£m
Sundry Debts previously written off	0.305
Sundry Debts written off in December 2024 under £0.005m details in Appendix 6	0.003
Sundry Debts over £0.005m to be written off via committee details in Appendix 6	0.107
Total write offs in financial year 2024/25	0.415

Housing Benefit Write off Summary:

	£m
Housing Benefit previously written off	0.035

Housing Benefit Overpayments to be written off via committee approval, details in Appendix 6	0.020
Housing Benefit Overpayments due to written off in February 2025 under S151 Delegation	0.000
Total write offs in financial year 2024/2025	0.055

Council Tax Write off Summary:

	£m
Council Tax previously written off	0.194
Council Tax to be written off via Committee Approval details in Appendix 6	0.015
Council Tax due to written off in February 2025 under S151 Delegation	0.102
Total write offs in financial year 2024/2025	0.311

Non-Domestic Rates Write off Summary:

	£m
Non-Domestic Rates previously written off	0.141
Non-Domestic Rates written off via Committee Approval, details in Appendix 6	0.107
Non-Domestic Rates due to written off in February 2025 under S151 Delegation	0.093
Total write offs in financial year 2024/2025	0.341