

## Appendix 2 - Virement Summary

### Virement Movement

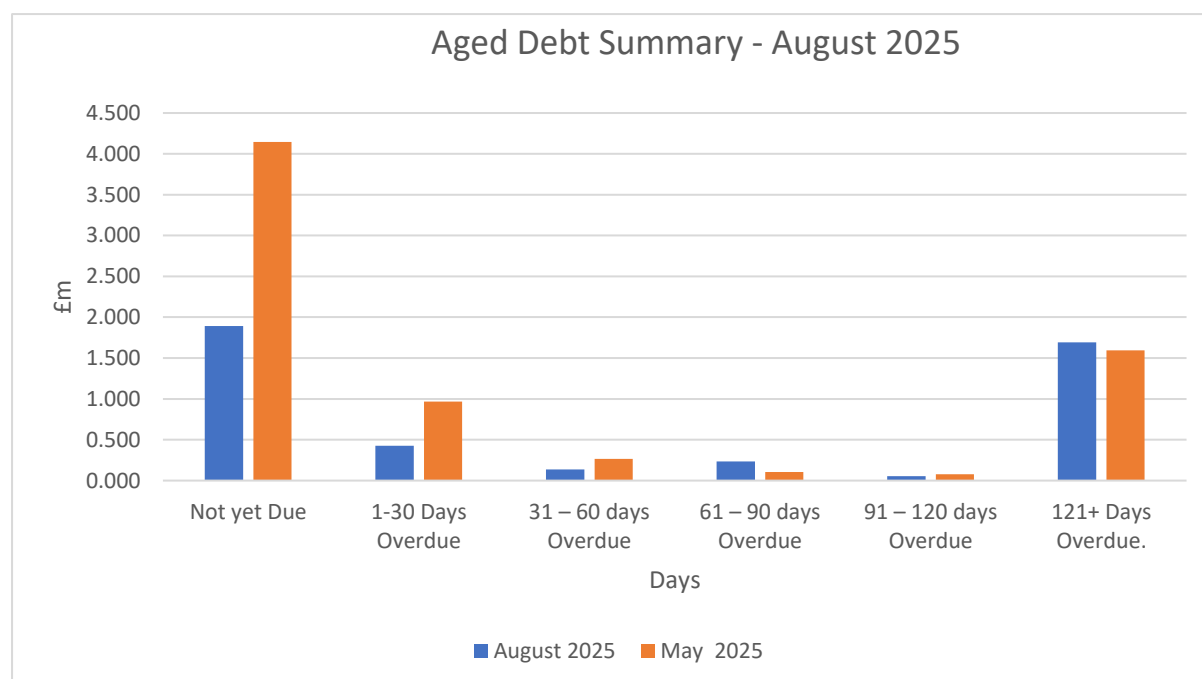
This table shows the movement in Net Budget from June 2025 to August 2025.

Virements - Movement in Net Budget	£m
Directorate Net Budget - Aug 2025	19.464
Directorate Net Budget - June 2025	19.461
<b>Movement</b>	<b>(0.003)</b>

Breakdown of Movements	£m
Policy Contingency - Research & Stakeholder Engagement for Mental Health Provision for Young People	(£0.003)
<b>Total</b>	<b>(0.003)</b>

### Aged Debt Summary

The below graph shows the movement in sundry aged debt for the period ending 31 August 2025.



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 £0.520m 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 Sundry Debt Write Off Summary:**

	£m
Sundry Debts previously written off	0.008
Sundry Debts written off in June 2025 & July 2025 under S151 delegation	0.000
Sundry Debts written off in August 2025 over £0.005m details in Appendix 6	0.019
<b>Total write offs in financial year 2025/26</b>	<b>0.027</b>

**Housing Benefit Write off Summary:**

	£m
Housing Benefit previously written off	0.014
Housing Benefit due to be written off in July 2025 under S151 Delegation	0.013
Housing Benefit Overpayments to be written off via committee approval, details in Appendix 6	0.000
<b>Total write offs in financial year 2025/2026</b>	<b>0.027</b>

**Council Tax Write off Summary:**

	£m
Council Tax previously written off	0.293
Council Tax due to be written off in July 2025 under S151 Delegation	0.053
Council Tax to be written off via Committee Approval details in Appendix 5	0.029
<b>Total write offs in financial year 2025/2026</b>	<b>0.374</b>

**Non-Domestic Rates Write off Summary:**

	£m
Non-Domestic Rates previously written off	0.076
Non-Domestic Rates to be written off in July 2025 under S151 Delegation	0.015
Non-Domestic Rates written off via Committee Approval, details in Appendix 5	0.014
<b>Total write offs in financial year 2025/2026</b>	<b>0.105</b>