

Appendix 3 – Virements and Aged Debt September 2025

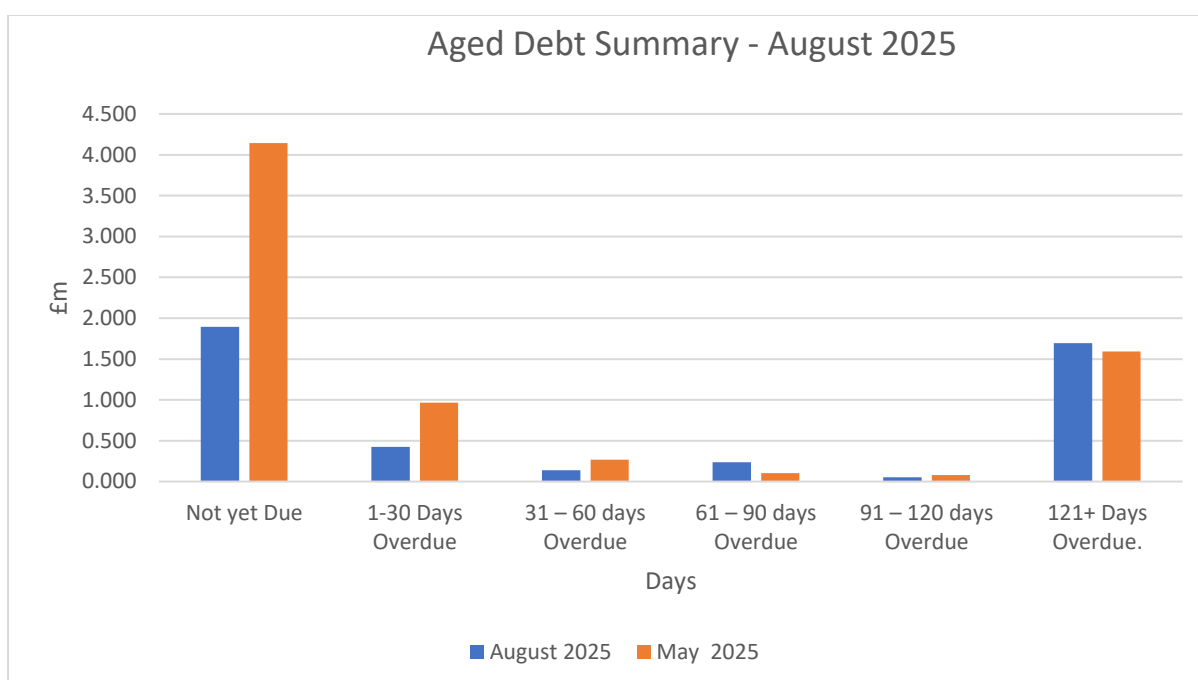
Virement Movement

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

Virements - Movement in Net Budget	£m
Directorate Net Budget - September 2025	18.069
Directorate Net Budget - August 2025	19.464
Movement	1.395

Breakdown of Movements	£m
Moving of the Extended Producer Responsibility Grant to Environmental Services.	£1.400
£0.005m released from Policy Contingency for the Carbon Budget Challenge	(£0.005)
Total	1.395

Aged Debt Summary



Aged Sundry Debt Write Off Summary:

	£m
Sundry Debts previously written off	0.027
Sundry Debts written off in September 2025 over £0.005m details in Appendix 8	0.080

Total write offs in financial year 2025/26	0.107
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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
Total write offs in financial year 2025/2026	0.027

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
Total write offs in financial year 2025/2026	0.374

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
Total write offs in financial year 2025/2026	0.105