

Appendix 3 - Virement Summary

Virement Movement

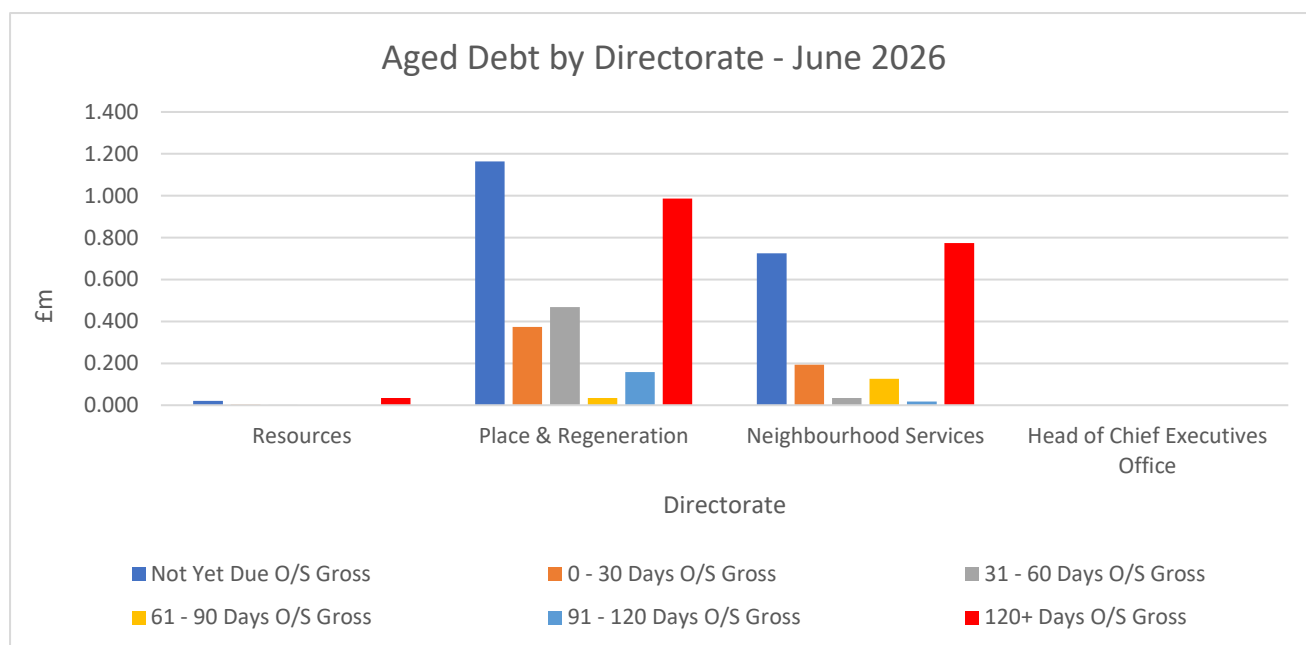
This table shows the movement in Net Budget from May 2026 to June 2026.

Virements - Movement in Net Budget	£m
Directorate Net Budget - June 2026	21.572
Directorate Net Budget - May 2026	21.572
Movement	0.000

Breakdown of Movements	£m
Total	0.000

Aged Debt Summary

The below graph shows the movement in sundry aged debt for the period ending 30 June 2026.



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 £0.767m 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	0.000
Sundry Debts written off in April 2026, and March 2026 under S151 delegation	0.005
Sundry Debts for write off in over £0.005m	0.085
Total write offs in financial year 2026/27	0.090

Housing Benefit Write off Summary:

	£m
Housing Benefit previously written off	0.000
Housing Benefit due to be written off in July 2026 under S151 Delegation	0.000
Housing Benefit Overpayments to be written off via committee	0.000
Total write offs in financial year 2026/2027	0.000

Council Tax Write off Summary:

	£m
Council Tax previously written off	0.002
Council Tax due to be written off under S151 Delegation in July 2026	0.171
Council Tax to be written off via Committee	0.063
Total write offs in financial year 2026/2027	0.236

Non-Domestic Rates Write off Summary:

	£m
Non-Domestic Rates previously written off	0.000
Non-Domestic Rates to be written off under S151 Delegation in July 2026	0.026
Non-Domestic Rates written off via Committee Approval	0.072
Total write offs in financial year 2026/2027	0.098