

Appendix 2 - Virement Summary

Virement Movement

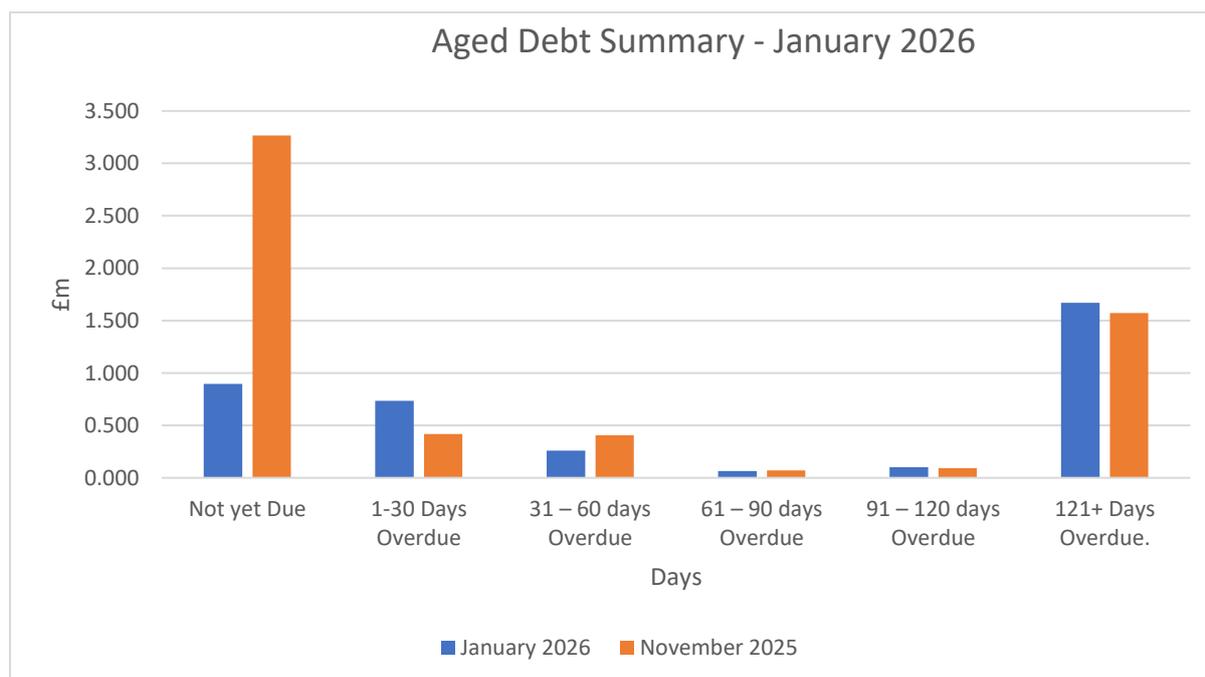
This table shows the movement in Net Budget from December 2025 to January 2026.

Virements - Movement in Net Budget	£m
Directorate Net Budget - January 2026	19.08
Directorate Net Budget - December 2025	18.893
Movement	(0.187)

Breakdown of Movements	£m
Policy Contingency Budget - redundancy costs within Transformation	£0.092
Policy Contingency - release for	£0.060
Policy Contingency - release for Climate Change Action Plan	£0.010
Policy Contingency to fund programme Director	£0.025
Total	0.187

Aged Debt Summary

The below graph shows the movement in sundry aged debt for the period ending 31 January 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 £0.504m 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	0.053
Sundry Debts written off in December 2025, and January 2026 under S151 delegation	0.004
Sundry Debts for write off in over £0.005m details in Appendix 5	0.111
Total write offs in financial year 2025/26	0.168

Housing Benefit Write off Summary:

	£m
Housing Benefit previously written off	0.027
Housing Benefit due to be written off under S151 Delegation	0.000
Housing Benefit Overpayments to be written off via committee	0.000
Total write offs in financial year 2025/2026	0.027

Council Tax Write off Summary:

	£m
Council Tax previously written off	0.374
Council Tax due to be written off under S151 Delegation	0.000
Council Tax to be written off via Committee	0.000
Total write offs in financial year 2025/2026	0.374

Non-Domestic Rates Write off Summary:

	£m
Non-Domestic Rates previously written off	0.105
Non-Domestic Rates to be written off under S151 Delegation	0.000
Non-Domestic Rates written off via Committee Approval	0.000
Total write offs in financial year 2025/2026	0.105