

Appendix 2 - Virement Summary

Virement Movement

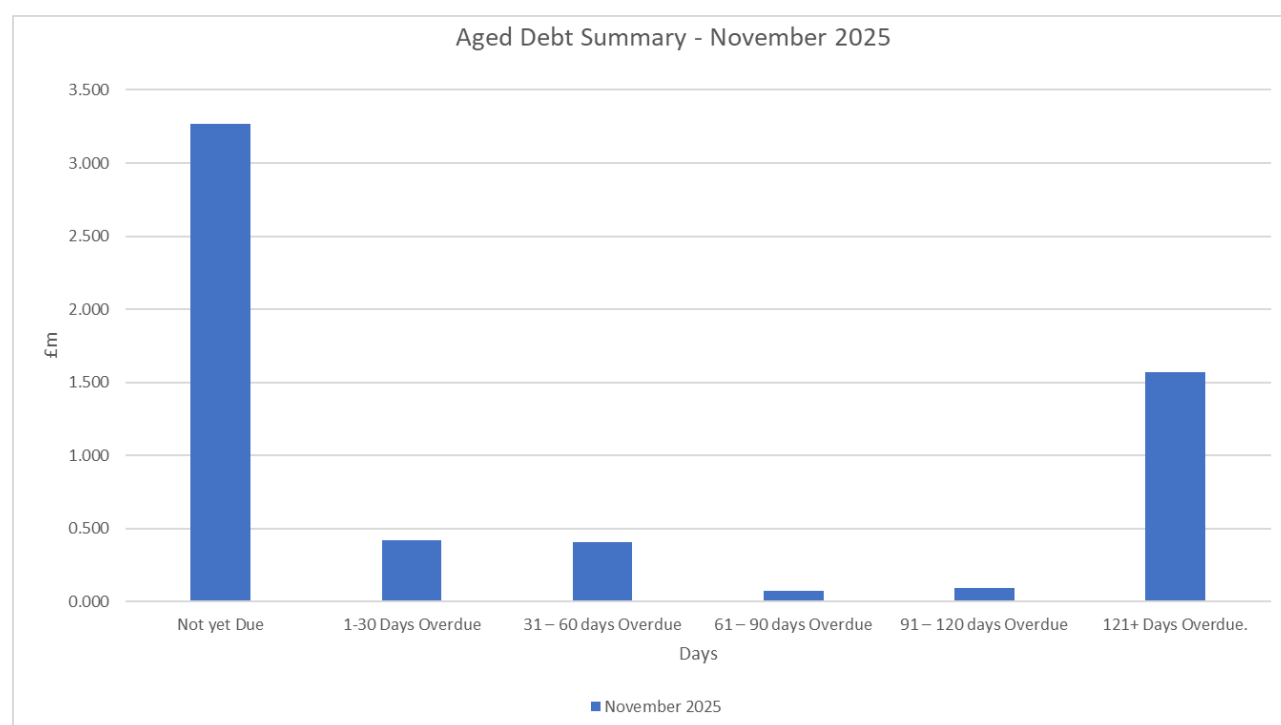
This table shows the movement in Net Budget from October 2025 to November 2025.

| Virements - Movement in Net Budget | £m |
|--|----------------|
| Directorate Net Budget - November 2025 | 18.226 |
| Directorate Net Budget - October 2025 | 18.176 |
| Movement | (0.050) |

| Breakdown of Movements | £m |
|---|--------------|
| Arts Centre Feasibility Study from Policy Contingency | 0.050 |
| Total | 0.050 |

Aged Debt Summary

The below graph shows the movement in sundry aged debt for the period ending 30 November 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 £0.507m 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 | 0.027 |
| Sundry Debts written off in August 2025, September and October 2025 under S151 delegation | 0.006 |
| Sundry Debts written off in November 2025 over £0.005m details in Appendix 4 | 0.020 |
| Total write offs in financial year 2025/26 | 0.053 |

Housing Benefit Write off Summary:

| | £m |
|--|--------------|
| Housing Benefit previously written off | 0.027 |
| Housing Benefit due to be written off in August 2025 under S151 Delegation | 0.000 |
| Housing Benefit Overpayments to be written off via committee approval, | 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 in November 2025 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 in November 2025 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 |