

Provision for Expected Credit Loss

Provision	Description of Provision	Balance at 31 March 2022 £000	Transfer Out £000	Transfer to £000	Balance at 31 March 2023 £000
Expected Credit Loss Provision					
Collection Fund	All bad and doubtful debt provisions are calculated by application of an established formula that takes account of the risk of not recovering debts owed to the Council using a combination of factors including age of debt.	(27,607)	5,336	(8,430)	(30,701)
General Fund Sundry Debtors		(11,420)	570	(157)	(11,007)
Housing Revenue Account		(2,929)	1,319	(1,219)	(2,829)
Expected Cash Loss Provision Total		(41,956)	7,225	(9,806)	(44,537)