



Ageing of trade receivables

	Not past due £m	Up to 30 days past due £m	Up to 6 months past due £m	Up to 12 months past due £m	More than 12 months past due £m	Total £m
As at 31 March 2023						
Not impaired	5	12	18	8	4	47
Impaired	–	–	3	5	37	45
Gross trade receivables	5	12	21	13	41	92

As at 31 March 2022

Not impaired	1	6	14	10	7	38
Impaired	–	3	4	7	60	74
Gross trade receivables	1	9	18	17	67	112

None of the Group's other receivables are past due and therefore no ageing has been shown (2022: £nil).

Movement in allowances for doubtful debts

	2023 £m	2022 £m
At the beginning of the year	74	111
Increase to provision	16	14
Decrease to provision	(29)	(35)
Utilised in the year	(16)	(16)
At 31 March	45	74

Movement in tenant lease incentives

	2023 £m	2022 £m
At the beginning of the year	212	230
Revenue recognised	(3)	(18)
Movement in break penalties and other movements	3	–
Capital incentives granted	7	6
Provision for doubtful receivables	(5)	1
Disposal of properties	(49)	(8)
Acquisition of properties	10	1
At 31 March	175	212