

**Profit & Loss**  
Scottish Drupal Association  
Accounting Year 2022/23

	Debit	Credit
<b><i>add Other Income</i></b>		<b>7</b>
Interest Received		7
<b><i>less Administration Expenses</i></b>	<b>52</b>	
Internet & Telephone	52	
<b>Operating Profit</b>		<b>-£45</b>
<b><i>less Drawings</i></b>		<b>£0</b>
<b><i>less Profit &amp; Loss journal entries</i></b>		<b>£0</b>
<b>Retained Profit this period:</b>		<b>-£45</b>
<b>Retained Profit brought forward:</b>		<b>-£41</b>
<b>Distributable Reserves / Retained Profit carried forward:</b>		<b>-£86</b>