

Registered number  
SC180550

Dreelan Services Limited

Filleled Accounts

31 December 2022

**Dreelan Services Limited****Registered number:** SC180550**Balance Sheet****as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	11,575,000	11,585,137
<b>Current assets</b>			
Debtors	4	469,490	72,380
Cash at bank and in hand		24,935	720,271
		<u>494,425</u>	<u>792,651</u>
<b>Creditors: amounts falling due within one year</b>	5	(390,589)	(1,232,554)
<b>Net current assets/(liabilities)</b>		<u>103,836</u>	<u>(439,903)</u>
<b>Total assets less current liabilities</b>		<u>11,678,836</u>	<u>11,145,234</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(1,999,690)	(2,599,690)
<b>Net assets</b>		<u>9,679,146</u>	<u>8,545,544</u>
<b>Capital and reserves</b>			
Called up share capital		450,000	450,000
Profit and loss account		9,229,146	8,095,544
<b>Shareholders' funds</b>		<u>9,679,146</u>	<u>8,545,544</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr T F Dreelan

Director

Approved by the board on 28 September 2023

**Dreelan Services Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Employees**

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>

**3 Tangible fixed assets**

	<b>Land and buildings £</b>
<b>Cost</b>	
At 1 January 2022	11,585,137
Disposals	<u>(10,137)</u>
At 31 December 2022	<u>11,575,000</u>
<b>Depreciation</b>	
At 31 December 2022	<u>-</u>
<b>Net book value</b>	
At 31 December 2022	<u>11,575,000</u>
At 31 December 2021	11,585,137

**4 Debtors**

<b>2022</b>	<b>2021</b>
<b>£</b>	<b>£</b>

Trade debtors	397,110	61,425
Deferred tax asset	10,955	10,955
Other debtors	61,425	-
	<u>469,490</u>	<u>72,380</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	545,217
Trade creditors	74,127	73,710
Amounts owed to group undertakings and undertakings in which the company has a participating interest	51,996	41,211
Taxation and social security costs	257,466	177,341
Other creditors	7,000	395,075
	<u>390,589</u>	<u>1,232,554</u>

<b>6 Creditors: amounts falling due after one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts owed to group undertakings and undertakings in which the company has a participating interest	<u>1,999,690</u>	<u>2,599,690</u>

## 7 Other information

Dreelan Services Limited is a private company limited by shares and incorporated in Scotland.  
Its registered office is:

1 George Square  
Glasgow  
United Kingdom  
G2 1AL

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.