Registration number SC373003

Iriston House Dental Practice Limited

Unaudited Filleted Financial Statements

for the Year Ended 30 March 2025

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Iriston House Dental Practice Limited

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Iriston House Dental Practice Limited

Company Information

Directors	Dr Jagdeep Singh Hans
	Jacqueline Harris Barclay
	Murray Tinning
Company secretary	Oakwood Corporate Secretary Limited
Registered office	25 Queen Street Edinburgh EH2 1JX

Iriston House Dental Practice Limited

Directors' Report for the Year Ended 30 March 2025

The directors present their report and the financial statements for the year ended 30 March 2025

Directors of the company

The directors who held office during the year were as follows

Dr Jagdeep Singh Hans

Harvey Bertenshaw Ainley (appointed 13 August 2024 and ceased 12 March 2026)

Jacqueline Harris Barclay (appointed 31 January 2025)

The following director was appointed after the year end

Murray Tinning (appointed 19 March 2026)

Principal activity

The principal activity of the company is dental practitioner

Going concern

After reviewing the company's forecasts and projections, the directors have a reasonable expectation that the company can remain a viable, going concern for the foreseeable future The company therefore continues to adopt the going concern basis in preparing the financial statements

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved and authorised by the Board on 20/5/26 and signed on its behalf by

M Tinning

Murray Tinning
Director

Iriston House Dental Practice Limited

(Registration number: SC373003)
Balance Sheet as at 30 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	4	752,149	759,686
Cash at bank and in hand		382	317
		752,531	760,003
Creditors Amounts falling due within one year	5	-	(7,472)
Net assets		752,531	752,531
Capital and reserves			
Called up share capital	6	100	100
Retained earnings		752,431	752,431
Shareholders' funds		752,531	752,531

For the financial year ending 30 March 2025 the company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account

Approved and authorised by the Board on 20/5/26 and signed on its behalf by

M Tinning

Murray Tinning
Director

Iriston House Dental Practice Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 March 2025

1 General information

The company is a private company limited by share capital, incorporated in Scotland

The address of its registered office is
25 Queen Street
Edinburgh
EH2 1JX
United Kingdom

These financial statements were authorised for issue by the Board on 20/5/26

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below These policies have been consistently applied to all the years presented, unless otherwise stated

Statement of compliance
These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime)

Basis of preparation
These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value

The financial statements are prepared in GBP, which is the functional currency of the company Monetary amounts in these financial statements are rounded to the nearest £

Judgements in applying accounting policies and key sources of estimation
In the application of the Company's accounting policies, which are described in this note, management is required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant Actual results may differ from these estimates

The estimates and underlying assumptions are reviewed on an ongoing basis Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods Management believe there are no significant areas of estimation uncertainty

Going concern
The financial statements have been prepared on a going concern basis

Tax
The tax expense for the period comprises current and deferred tax Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance Sheet date, except that

- The recognition of deferred tax asset is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future profits, and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value

Share capital

Ordinary shares are classified as equity Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments If payment is deferred and the time value of money is material, the initial measurement is on a present value basis

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 3 (2024 - 1)

4 Debtors

Current	Note	2025 £	2024 £
Amounts owed by related parties	7	747,722	759,686
Other debtors		4,427	-
		752,149	759,686

Amounts owed by group undertakings are unsecured, interest free and repayable on demand

5 Creditors

Creditors: amounts falling due within one year

	2025	2024
	£	£
Due within one year		
Taxation and social security	-	7,472

6 Share capital

Allotted, called up and fully paid shares

	2025		2024	
	No.	£	No	£
Ordinary shares of £1 each	100	100	100	100

7 Related party transactions

As a wholly owned subsidiary of The Real Good Dental Company Limited, the Company has taken advantage of the exemption provided by FRS 102 s33 1A whereby disclosures need not be given of transactions entered between two or more members of a group provided that any subsidiary which is party to the transaction is wholly owned by such a member

8 Parent and ultimate parent undertaking

The company's immediate parent is The Real Good Dental Company Limited, incorporated in Scotland

The ultimate parent is Thistle Holdco Limited, incorporated in England and Wales

The most senior parent entity producing publicly available financial statements is Thistle Holdco Limited These financial statements are available upon request from 3rd Floor, 1 Ashley Road, Altrincham, Cheshire,United Kingdom, WA14 2DT

The ultimate controlling party is Thistle Holdco Limited