REGISTERED NUMBER: 12856466 (England and Wales)

REVISED

Unaudited Financial Statements for the Year Ended 30 September 2023

for

IWAAZ LTD

HM Accountax Ltd
Chartered Certified Accountants
86-90 Paul Street
Islington
London
EC2A 4NE

IWAAZ LTD (REGISTERED NUMBER: 12856466)

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REVISED
Balance Sheet
30 September 2023

	2023	2022
	£	£
CURRENT ASSETS	**137,786**	59,709
CREDITORS		
Amounts falling due within one year	**(51,163)**	(10,314)
NET CURRENT ASSETS	**86,623**	49,395
TOTAL ASSETS LESS CURRENT LIABILITIES	**86,623**	49,395
CAPITAL AND RESERVES	**86,623**	49,395

NOTES TO THE REVISED FINANCIAL STATEMENTS

1. **REVISED FINANCIAL STATEMENTS**

The financial statements for the year ended 30 September 2023 have been revised.

They
- replace the original financial statements;
- are now the statutory financial statements;
- are prepared as they were at the date of the original financial statements and not as at the date of revision and accordingly do not deal with events between those dates.

During the preparation of the financial statements for the year ended 30 September 2024, it was identified that certain income relating to the company had been omitted and was not recorded in the company's accounting records for the year ended 30 September 2021, 30 September 2022 and 30 September 2023. This omission resulted in an understatement of turnover and profit for that period.

In accordance with FRS 105 paragraph 8.14, the financial statements for year ended 30 September 2023 have been restated to correct the current year and prior period error. The correction has been applied retrospectively, and the comparative figures have been restated accordingly.

The impact of the restatement is as follows:

Financial year 30 September 2023:

- Turnover has increased by £63,982;
- Profit before tax has increased by £40,736;
- Corporation tax liability has increased by £8,085;
- Retained earnings at 30 September 2023 have increased by £32,651.

Prior period error:

- Turnover has increased by £69,920;
- Profit before tax has increased by £61,204;
- Corporation tax liability has increased by £11,278;
- Retained earnings at 30 September 2022 have increased by £49,926.

The company has taken steps to ensure that all income is appropriately recorded in the company's accounting records going forward. All income is now received through the company's designated bank account, and internal controls have been strengthened to prevent recurrence.

continued...

REVISED
Balance Sheet - continued
30 September 2023

NOTES TO THE REVISED FINANCIAL STATEMENTS

2. STATUTORY INFORMATION

Iwaaz Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address are as below:

Registered number:	12856466
Registered office:	280 Whitton Avenue East Greenford UB6 0JP

The presentation currency of the financial statements is the Pound Sterling (£).

3. AVERAGE NUMBER OF EMPLOYEES

The average number of employees during the year was 1 (2022 - 1) .

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the director and authorised for issue on 21 September 2025 and were signed by:

Mr Z A Z A Jaffri - Director

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.