

**WONDERUSH LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022**

WONDERUSH LIMITED
UNAUDITED ACCOUNTS
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WONDERUSH LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2022

Directors Kuvera Sivalingam
Nelson Barath Sivalingam
Michael Alexander Gardiner Whitfield
Mark Alan Pearson
Xiang Li
Chongyu Gao

Company Number 09644569 (England and Wales)

Registered Office 86-90 Paul Street
London
EC2A 4NE
England

Accountants Majestic Accountants Limited
Profile West, 950 Great West Road
Suite 2, Floor 1
Brentford
Middlesex
TW8 9ES

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE
PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF WONDERUSH LIMITED
FOR THE YEAR ENDED 31 JULY 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Wonderush Limited for the year ended 31 July 2022 as set out on pages 5 - 7 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icacw.com/membershandbook.

Our work has been undertaken in accordance with AAF 7/16 as detailed at icacw.com/compilation.

Majestic Accountants Limited
Chartered Accountants

Profile West, 950 Great West Road
Suite 2, Floor 1
Brentford
Middlesex
TW8 9ES

3 March 2023

WONDERUSH LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2022

| | Notes | 2022 £ | 2021 £ |
|--|-------|-------------|-------------|
| Fixed assets | | | |
| Tangible assets | 4 | 16,825 | - |
| Current assets | | | |
| Debtors | 5 | 236,529 | 129,777 |
| Cash at bank and in hand | | 691,107 | 1,221,431 |
| | | 927,636 | 1,351,208 |
| Creditors: amounts falling due within one year | 6 | (1,228,961) | (350,804) |
| Net current (liabilities)/assets | | (301,325) | 1,000,404 |
| Total assets less current liabilities | | (284,500) | 1,000,404 |
| Creditors: amounts falling due after more than one year | 7 | (346,059) | (50,000) |
| Net (liabilities)/assets | | (630,559) | 950,404 |
| Capital and reserves | | | |
| Called up share capital | 8 | 4 | 4 |
| Share premium | | 3,498,081 | 3,498,081 |
| Profit and loss account | | (4,128,644) | (2,547,681) |
| Shareholders' funds | | (630,559) | 950,404 |

For the year ending 31 July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 3 March 2023 and were signed on its behalf by

Kuvera Sivalingam
Director

Company Registration No. 09644569

WONDERUSH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022

1 Statutory information

Wonderush Limited is a private company, limited by shares, registered in England and Wales, registration number 09644569. The registered office is 86-90 Paul Street, London, EC2A 4NE, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment has been depreciated at 25% using the straight line method.

Going concern

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

It is your duty to ensure that Wonderush Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of the company.

You consider that Wonderush Limited is exempt from the statutory audit requirement for the year. We draw your attention to note 2 to the financial statements. The company is reliant upon the continued financial support of its directors, shareholders and related parties. The financial statements do not include any adjustments that would result if the company were unable to continue as going concern.

4 Tangible fixed assets

| | Computer equipment £ |
|--------------------------|-------------------------------------|
| Cost or valuation | At cost |
| At 1 August 2021 | - |
| Additions | 19,353 |
| At 31 July 2022 | 19,353 |
| Depreciation | |
| Charge for the year | 2,528 |
| At 31 July 2022 | 2,528 |
| Net book value | |
| At 31 July 2022 | 16,825 |

WONDERUSH LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2022

| 5 Debtors | 2022 | 2021 |
|---|------------------|----------------|
| | £ | £ |
| Amounts falling due within one year | | |
| Trade debtors | 227,592 | 125,339 |
| Other debtors | 8,937 | 4,438 |
| | <u>236,529</u> | <u>129,777</u> |
| | | |
| 6 Creditors: amounts falling due within one year | 2022 | 2021 |
| | £ | £ |
| VAT | 35,683 | 17,647 |
| Trade creditors | 1,508 | - |
| Taxes and social security | (88,274) | (85,581) |
| Other creditors | 60,891 | 43,019 |
| Accruals | 64,386 | 105,428 |
| Deferred income | 1,154,767 | 270,291 |
| | <u>1,228,961</u> | <u>350,804</u> |
| | | |
| 7 Creditors: amounts falling due after more than one year | 2022 | 2021 |
| | £ | £ |
| Bank loans | 346,059 | - |
| Other creditors | - | 50,000 |
| | <u>346,059</u> | <u>50,000</u> |
| | | |
| 8 Share capital | 2022 | 2021 |
| | £ | £ |
| Allotted, called up and fully paid: 423,543 Ordinary shares of £0.00001 each | 4.23 | 4.23 |
| | <u>4.23</u> | <u>4.23</u> |

9 Average number of employees

During the year the average number of employees was 12 (2021: 12).

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.