

**WONDERUSH LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2023**

**WONDERUSH LIMITED**  
**UNAUDITED ACCOUNTS**  
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**WONDERUSH LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2023**

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

**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 2023**

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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 2023 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](http://icacw.com/membershandbook).

Our work has been undertaken in accordance with AAF 7/16 as detailed at [icacw.com/compilation](http://icacw.com/compilation).

Majestic Accountants Limited  
Chartered Accountants

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

5 March 2024

**WONDERUSH LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	4	25,595	16,825
<b>Current assets</b>			
Debtors	5	265,661	236,529
Cash at bank and in hand		2,212,583	691,107
		<u>2,478,244</u>	<u>927,636</u>
<b>Creditors: amounts falling due within one year</b>	6	(1,168,835)	(1,228,961)
<b>Net current assets/(liabilities)</b>		<u>1,309,409</u>	<u>(301,325)</u>
<b>Total assets less current liabilities</b>		1,335,004	(284,500)
<b>Creditors: amounts falling due after more than one year</b>	7	(35,593)	(346,059)
<b>Net assets/(liabilities)</b>		<u>1,299,411</u>	<u>(630,559)</u>
<b>Capital and reserves</b>			
Called up share capital	8	5	4
Share premium		7,578,674	3,498,081
Profit and loss account		(6,279,268)	(4,128,644)
<b>Shareholders' funds</b>		<u>1,299,411</u>	<u>(630,559)</u>

For the year ending 31 July 2023 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 5 March 2024 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 2023**

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**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.

**4 Tangible fixed assets**

	<b>Motor vehicles</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 August 2022	-	19,353	19,353
Additions	2,062	12,005	14,067
At 31 July 2023	2,062	31,358	33,420
<b>Depreciation</b>			
At 1 August 2022	-	2,528	2,528
Charge for the year	-	5,297	5,297
At 31 July 2023	-	7,825	7,825
<b>Net book value</b>			
At 31 July 2023	2,062	23,533	25,595
At 31 July 2022	-	16,825	16,825

**WONDERUSH LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

<b>5 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
VAT	15,196	-
Trade debtors	196,252	227,592
Accrued income and prepayments	54,207	-
Other debtors	6	8,937
	<u>265,661</u>	<u>236,529</u>
<b>6 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
VAT	-	35,683
Trade creditors	52,951	1,508
Taxes and social security	(80,592)	(88,274)
Other creditors	9,925	60,891
Accruals	33,375	64,386
Deferred income	1,153,176	1,154,767
	<u>1,168,835</u>	<u>1,228,961</u>
<b>7 Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	35,593	346,059
	<u>35,593</u>	<u>346,059</u>
<b>8 Share capital</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
517,100 ordinary shares of £0.00001 each	5.17	4.23
	<u>5.17</u>	<u>4.23</u>
Shares issued during the period:		
93,557 ordinary shares of £0.00001 each	0.93	
	<u>0.93</u>	

**9 Average number of employees**

During the year the average number of employees was 12 (2022: 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.