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**WORLD NATURAL RESOURCES LIMITED**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE PERIOD ENDED 31 DECEMBER 2020**

**WORLD NATURAL RESOURCES LIMITED**  
**REGISTERED NUMBER: 07956832**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Note	31 December 2020 £	31 March 2020 £
<b>Fixed assets</b>			
Investments	4	6,387	6,387
		<u>6,387</u>	<u>6,387</u>
Creditors: amounts falling due within one year	5	(366,695)	(31,363)
<b>Net current liabilities</b>		(366,695)	(31,363)
<b>Total assets less current liabilities</b>		(360,308)	(24,976)
<b>Net liabilities</b>		<u>(360,308)</u>	<u>(24,976)</u>
<b>Capital and reserves</b>			
Called up share capital		20,000	20,000
Profit and loss account		(380,308)	(44,976)
		<u>(360,308)</u>	<u>(24,976)</u>

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**WORLD NATURAL RESOURCES LIMITED**  
**REGISTERED NUMBER: 07956832**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2020**

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The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

**G Cohen**  
Director

Date: 12 January 2022

The notes on pages 3 to 4 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2020

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**1. General information**

World Natural Resources Limited is a private company limited by shares and incorporated in England & Wales (registered number 07956832). The registered office is 64 New Cavendish Street, London, W1G 8TB.

The financial statements are presented in Sterling, which is the functional currency of the company.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Borrowing costs**

All borrowing costs are recognised in profit or loss in the period in which they are incurred.

**2.3 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each balance sheet date. Gains and losses on remeasurement are recognised in the Statement of Comprehensive Income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

**2.4 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**3. Employees**

The average monthly number of employees, including directors, during the period was 1 (2020 - 1).

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WORLD NATURAL RESOURCES LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2020

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4. Fixed asset investments

	Shares in participating interests £
<b>Cost or valuation</b>	
At 1 April 2020	6,387
At 31 December 2020	<u>6,387</u>

5. Creditors: Amounts falling due within one year

	31 December 2020 £	31 March 2020 £
Bank loans	4,370	4,370
Other creditors	361,325	26,993
Accruals and deferred income	1,000	-
	<u>366,695</u>	<u>31,363</u>

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.