Registered Number SC354580

PARAGON EFFICIENCIES LIMITED

Abbreviated Accounts

31 March 2016

PARAGON EFFICIENCIES LIMITED **Registered Number SC354580**

Abbreviated Balance Sheet as at 31 March 2016

	Notes	*2016*	*2015*
		£	£
Called up share capital not paid		-	-
Fixed assets			
Investments	2	1,507,535	1,507,535
		1,507,535	1,507,535
Current assets			
Debtors	3	416,780	556,280
Cash at bank and in hand		102,939	57,371
		519,719	613,651
Creditors: amounts falling due within one year		(285,589)	(417,675)
Net current assets (liabilities)		234,130	195,976
Total assets less current liabilities		1,741,665	1,703,511
Total net assets (liabilities)		1,741,665	1,703,511
Capital and reserves			
Called up share capital	4	1,000	1,000
Share premium account		1,499,030	1,499,030
Profit and loss account		241,635	203,481
Shareholders' funds		1,741,665	1,703,511

- For the year ending 31 March 2016 the company was entitled to exemption 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 22 December 2016

And signed on their behalf by:
Mr R Etherson, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2016

1 Accounting Policies

Basis of measurement and preparation of accounts
The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Other accounting policies
The company is the parent undertaking of a small group and as such is not required by the Companies Act 2006 to prepare group accounts. These financial statements therefore present information about the company as an individual undertaking and not about its group.

Cash flow
The financial statements do not include a Cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective January 2015).

Investments
Investments held as fixed assets are shown at cost less provision for impairment.

2 Fixed assets Investments

Cost or valuation
At 1 April 2015 and 31 March 2016 1,507,535

Net book value
At 31 March 2016 1,507,535
At 31 March 2015 1,507,535

Subsidiary undertakings

The following were subsidiary undertakings of the company:

Name: Energen Biogas Limited
Class of Shares: A Ordinary shares of £0.01 each
Holding : 50%

The aggregate of the share capital and reserves as at 31 March 2016 and of the profit or loss for the year ended on that date for the subsidiary undertaking was as follows:

Aggregate of share capital and reserves: 126,954
Profit/(loss): 1,730,505

3 **Debtors**

	2016	*2015*
	£	£
Debtors include the following amounts due after more than one year	416,780	556,280

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	2016	*2015*
	£	£
1,000 Ordinary shares of £1 each	1,000	1,000

Allotted, called up and fully paid

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.