

**Registration number 539979**

**ALLA & ROXY LTD**

**Abridged accounts**

**for the year ended 28th February 2025**

**ALLA & ROXY LTD**  
**Registration Number 539979**  
**for the year ended 29-2-2020**

**Overall Certification for Financial Statements Companies Act 2014**

We hereby certify that all documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.

\_\_\_\_\_  
Alla Socoslouscaia  
**Director**

\_\_\_\_\_  
Ruslana Zhytnik  
**Secretary**

**Date :**

# ALLA & ROXY LTD

## Contents

	<b>Page</b>
Directors and other information	<b>1</b>
Abridged balance sheet	<b>2</b>
Notes to the abridged financial statements Including statement of accounting policies	<b>3 - 7</b>

## **ALLA & ROXY LTD**

### **Directors and other information**

Directors	Alla Socoslouscaia Ruslana Zhytnik
Secretary	Ruslana Zhytnik
Company number	539979
Registered office	McCormack Centre Athlone Co. Westmeath
Accountants	Philip O Farrell for & on behalf of PT O'Farrell & Company Chartered accountants & statutory auditors Castlemaine Street Athlone Co. Westmeath

**ALLA & ROXY LTD**

**Abridged balance sheet  
as at 28 February 2025**

		2025		2024	
Notes	€	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	4		10,605		13,256
<b>Current assets</b>					
Debtors		529		4,630	
Cash at bank and in hand		249		695	
		778		5,325	
<b>Creditors: amounts falling due within one year</b>		(46,640)		(46,288)	
<b>Net current liabilities</b>			(45,862)		(40,963)
<b>Total assets less current liabilities</b>			(35,257)		(27,707)
<b>Creditors: amounts falling due after more than one year</b>	5		(18,136)		(13,200)
<b>Deficiency of assets</b>			(53,393)		(40,907)
<b>Capital and reserves</b>					
Called up share capital	6		100		100
Profit and loss account			(53,493)		(41,007)
<b>Equity shareholders' funds</b>	7		(53,393)		(40,907)

These financial statements have been prepared in accordance with the Small Companies Regime

We, as Directors of ALLA & ROXY LTD, state that:

- (a) the company is availing itself of audit exemption - the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that Section 358 is complied with;
- (c) no notice under Subsection (1) of Section 334 has, in accordance with Subsection (2) of that section, been served on the company; and
- (d) the directors acknowledge the obligations of the company, under the Companies Act 2014 to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for that financial year, and otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

In preparing these abridged financial statements, the directors have relied on the exemption contained in section 352 of the Companies Act 2014 on the ground that the company is a small company and qualifies for the small companies regime and is entitled to the benefit of that exemption. These abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

Approved by the board of directors and signed on its behalf by

**Alla Socoslouscaia**  
**Director**

**Ruslana Zhytnik**  
**Director**

15 January 2026

**The notes on pages 3 to 7 form an integral part of these financial statements.**

**ALLA & ROXY LTD**  
**Notes to the abridged financial statements**  
**for the year ended 28 February 2025**

**1. General information**

The financial statements comprising the Profit and Loss Account, the Balance Sheet and the related notes constitute the individual financial statements of ALLA & ROXY LTD for the financial year ended 28 February 2025.

ALLA & ROXY LTD is a private company limited by shares (registered under Part 2 of Companies Act 2014), incorporated and registered in the Republic of Ireland, (CRO number 539979). The Registered Office is McCormack Centre Athlone Co. Westmeath which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

**Statement of Compliance**

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), applying section 1A of that Standard. These are the first financial statements that comply with FRS 102.

**Currency**

The financial statements have been presented in the Euro currency (€) which is also the functional currency of the company.

**2. Summary of significant Accounting policies**

**2.1. Basis of Accounting**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (the Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The company qualifies as a small company for the period, as defined by section 280A of the Act, in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and Section 1A of FRS 102.

**ALLA & ROXY LTD**  
**Notes to the abridged financial statements**  
**for the year ended 28 February 2025**

..... continued

**2.2. Tangible assets and depreciation**

Tangible assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

**Depreciation**

Depreciation is provided on all tangible assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings  
and equipment - 15% Straight Line

**2.3. Taxation**

The yearly charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date.

**3. Employees**

**Number of employees**

The average monthly numbers of employees  
(including the directors) during the year were:

<b>2025</b>	<b>2024</b>
3	2
3	2
3	2

**Employment costs**

	<b>2025</b>	<b>2024</b>
	€	€
Wages and salaries	58,605	56,853
Social insurance costs	1,022	914
	59,627	57,767
	59,627	57,767

**ALLA & ROXY LTD**  
**Notes to the abridged financial statements**  
**for the year ended 28 February 2025**

..... continued

<b>3.1. Directors' emoluments</b>	<b>2025</b>	<b>2024</b>
Remuneration and other emoluments	47,700	46,800
	<u>          </u>	<u>          </u>
<b>Directors and their interests in Shares of the Company</b>		
	<b>Ordinary shares</b>	
Alla Socoslouscaia	50	50
Ruslana Zhytnik	50	50
	<u>          </u>	<u>          </u>
	<u>100</u>	<u>100</u>
	<u>          </u>	<u>          </u>
<b>4. Fixed assets</b>	<b>Tangible fixed assets</b>	<b>Total</b>
	<b>€</b>	<b>€</b>
<b>Cost</b>		
At 29 February 2024	59,424	59,424
At 28 February 2025	59,424	59,424
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 29 February 2024	46,168	46,168
Charge for year	2,651	2,651
	<u>          </u>	<u>          </u>
At 28 February 2025	48,819	48,819
	<u>          </u>	<u>          </u>
<b>Net book values</b>		
At 28 February 2025	<u>10,605</u>	<u>10,605</u>
	<u>          </u>	<u>          </u>
At 28 February 2024	46,168	46,168
	<u>          </u>	<u>          </u>
<b>Net book values</b>		
At 28 February 2024	<u>13,256</u>	<u>13,256</u>
	<u>          </u>	<u>          </u>

**ALLA & ROXY LTD**  
**Notes to the abridged financial statements**  
**for the year ended 28 February 2025**

..... continued

**5. Creditors: amounts falling due after more than one year**

	<b>2025</b>	<b>2024</b>
	€	€
Bank loans	4,936	-
Non bank loan	13,200	13,200
	18,136	13,200

**6. Share capital**

	<b>2025</b>	<b>2024</b>
	€	€
<b>Authorised</b>		
100,000 Ordinary shares of €1 each	100,000	100,000
<b>Allotted and called up share capital</b>		
<b>Amounts presented in equity</b>		
100 Ordinary shares of €1 each	100	100
	100	100

**7. Reconciliation of movements in shareholders' funds**

	<b>2025</b>	<b>2024</b>
	€	€
Deficit for the year	(12,486)	(5,526)
Opening shareholders' funds	(40,907)	(35,381)
	(53,393)	(40,907)

**8. Contingent liabilities**

There were no contingent liabilities at the year end.

**9. Capital commitments**

There were no Capital commitments at the year end.

**ALLA & ROXY LTD**  
**Notes to the abridged financial statements**  
**for the year ended 28 February 2025**

..... continued

**10. Related party transactions**

There were no related party transaction during the year.

**11. Post balance sheet events**

There were no significant events affecting the company since the year end.

**12. Accounting periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**13. Approval of financial statements**

The board of directors approved these financial statements for issue on 15 January 2026.