

Registration number 766702

MFJ S AUTO GARAGE LIMITED
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 26 DECEMBER 2025

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DIRECTORS AND OTHER INFORMATION

Directors	Lucas Ferreira da Silva Izomar Antonio Rezzini Junior
Company Secretary	Izomar Antonio Rezzini Junior
Company number	766702
Legal Form	Private Limited Company Ltd
Place of Registration	Republic of Ireland
Registered office	Johnstown Lane Glenageary DUBLIN Ireland A96 VW2

STATEMENTS OF DIRECTOR'S RESPONSIBILITIES AND DECLARATION ON

UNAUDITED FINANCIAL STATEMENTS

The directors made the following statement in respect of the unaudited financial statements:

General Responsibilities

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Association of Chartered Certified Accountants.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the of the company and of the profit or loss of the company for that period.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish statute comprising the Companies Acts 1963 to 2014 and all Regulations to be construed as one with those Acts. They are responsible for ensuring that the company otherwise complies with the provisions of those Acts relating to financial statements in so far as they are applicable to the company.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Where financial statements are to be published on the web, the directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Directors' declaration on unaudited financial statements

I, as directors of MFJ S AUTO GARAGE LIMITED state that:

- The company has relied on the specified exemption contained in section 352 Companies Act 2014.
- The company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the Financial Statements have been properly prepared in accordance with section 353 Companies Act 2014.
- The directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 26/12/2025.

On behalf of the board

DIRECTORS

Izomar Antonio Rezzini Junior
Lucas Ferreira da Silva

Date:

26/01/2026

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 26/12/2025

26/06/2024 – 26/12/2025

SALES

Service Sales € 56,610

Total Sales Income € 56,610

COST OF SALES € 10,673

GROSS MARGIN

Sales Less Cost of Sales € 45,938

OPERATING EXPENSES €

Advertising 24

Bank Fees 736

Consulting & Accounting 3,546

Freight & Courier 70

General Expenses 9,322

Insurance 3,875

Legal expenses 920

Office Expenses 2,277

Rent 15,600

Repairs and Maintenance 55

Revolut Merchant Fees 303

Subscriptions 244

Telephone & Internet 90

Wages and Salaries 1,795

Total Operating Expenses € 38,856

Net Profit (Loss) € 7,082

BALANCE SHEET

as of 26TH Of December 2025

CURRENT ASSETS

Bank Account/Cash Acc	€	9,284
Total Assets:	€	9,284

CURRENT LIABILITIES

Owner A Funds Introduced	€	2,193
PAYE Control - Employee Tax	€	8
Total Liabilities	€	(2,202)

Net Assets	€	7,082
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Equity

Retained Earnings	€	(31)
Current Year Earnings	€	7,113
Total Equity		7,082

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I as directors of MFJ S AUTO GARAGE LIMITED state that:

- (a) the company is availing itself of 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 the conditions specified in s.358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) We acknowledge the company's obligations 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 such a year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company,
- (e) the company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

DIRECTORS

Izomar Antonio Rezzini Junior
Lucas Ferreira da Silva

Date:

26/01/2026

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 26/12/2025

1. General information

SCHOOL BARBER CAT CUT LIMITED is a company limited by shares incorporated in the Republic of Ireland 181 Parnell Street, Dublin 1, Dublin, D01 E285, is the registered office. The financial statements have been presented in Euro which is also the functional currency in the company.

2. Accounting Policies

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

Statement of compliance

These financial statements have been prepared in accordance with FRS 105, 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts of fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange of assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

Turnover

Turnover comprises the invoice value of goods/services supplied by the company, exclusive of trade discounts and value added tax.

Cash flow statement

The company meets the size criteria for a small company set by the Section 352 Companies Act, 2014, in accordance with FRS1: Cash flow statements, it has not prepared a cash flow statement.

Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 12.5% Straight line
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The carrying values of tangible fixed assets are reviews annually for impairment in periods if events or changes in circumstances indicate the carrying value may not recoverable.

Trade and other creditor

Trade and other creditor are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

3. Share capital	2025
	€
Issued Share Capital	
45000 Ordinary shares of €1 each	45,000
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4. Directors and secretary and their interests

The directors who served during the year and their interests in the company are as stated below:

Ordinary shares

26/12/2025

- Lucas Ferreira da Silva - 22,500
- Izomar Antonio Rezzini Junior - 22,500

5. Accounting Periods

26/06/2024 – 26/12/2025

6. Approval of financial statements

The financial statements were approved by the Board on: 26/01/2026.