

**Hassle Free BNB Ltd**  
**Abridged Unaudited Financial Statements**  
**for the financial year ended 31 December 2024**

**Hassle Free BNB Ltd**  
**CONTENTS**

	<b>Page</b>
Directors and Other Information	3
Balance Sheet	4
Notes to the Financial Statements	5 - 6

**Hassle Free BNB Ltd**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Eneda O'Neill Paul O'Neill
<b>Company Secretary</b>	Paul O'Neill
<b>Company Number</b>	596996
<b>Registered Office and Business Address</b>	24 Mountjoy Square East Dublin 1
<b>Accountants</b>	Martin J Kelly & Co Chartered Certified Accountants 149 North Strand Road Dublin 3 Republic of Ireland

# Hassle Free BNB Ltd

## BALANCE SHEET

as at 31 December 2024

	2024	2023
	€	€
Fixed Assets	1,187	1,838
Current assets	328,149	530,165
Prepayments and accrued income	18,264	-
Creditors: amounts falling due within one year	(473,121)	(598,797)
<b>Net Current Liabilities</b>	<b>(126,708)</b>	<b>(68,632)</b>
<b>Total Assets less Current Liabilities</b>	<b>(125,521)</b>	<b>(66,794)</b>
Accruals and deferred income	(29,494)	(81,533)
<b>Net Liabilities</b>	<b>(155,015)</b>	<b>(148,327)</b>
<b>Capital and Reserves</b>	<b>(155,015)</b>	<b>(148,327)</b>

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of Hassle Free BNB Ltd, 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 section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 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 financial year and to otherwise comply with the provisions of the 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 section 352 Companies Act 2014 (as a micro company). The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

**Approved by the Directors and authorised for issue on 9 February 2026 and signed on its behalf by:**

**Eneda O'Neill**  
Director

**Paul O'Neill**  
Director

# Hassle Free BNB Ltd

## NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 1. Summary of Significant 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.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

#### **Turnover**

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue comprises the fair value of consideration received and receivable exclusive of value added tax and after discounts and rebates.

Revenue from the provision of services is recognised in the accounting period in which the services are rendered and the outcome of the contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

#### **Tangible assets and depreciation**

##### (i) Cost

Tangible fixed assets are recorded at historical cost, less accumulated depreciation and impairment losses. Cost includes prime cost and overheads incurred in financing the construction of tangible fixed assets. In accordance with Section 20 of FRS 105 interest costs are not capitalised.

##### (ii) Depreciation

Depreciation is provided on tangible fixed assets, on a straight line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

Fixtures, fittings and equipment	-	20% Straight line
----------------------------------	---	-------------------

The estimated useful economic lives assigned to tangible fixed assets are as follows:

Fully depreciated fixed assets are retained in the asset listing along with related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the profit and loss account.

#### **Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter less impairment losses for bad and doubtful debts.

A provision for impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. All movements in the level of the provision required are recognised in the profit and loss.

#### **Cash at bank and in hand**

Cash and cash equivalents include cash on hand, demand deposits and other short term highly liquid investments with original maturities of three months or less.

Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

#### **Trade and other creditors**

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Creditors and accruals are recognised initially at transaction price. The amortised cost model is not used.

**Hassle Free BNB Ltd****NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

**Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

**Ordinary share capital**

The ordinary share capital of the company is presented as equity.

<b>2. Appropriation of Profit and Loss Account</b>	<b>2024</b>	<b>2023</b>
	€	€
Loss brought forward	<b>(148,427)</b>	(64,805)
Loss for the financial year	<b>(6,688)</b>	(83,622)
<b>Loss carried forward</b>	<b>(155,115)</b>	(148,427)

**3. Post-Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

**4. Approval of financial statements**

The financial statements were approved and authorised for issue by the board of directors on 9 February 2026.