

Company registration number: 283479

Buck Properties Limited

Abridged Accounts

for the financial year ended 31st December 2025

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 are true copies of the originals laid or to be laid before the relevant general meeting, or presented to the members.


Jacqueline McLoughlin
Secretary


Des Donegan
Director

Buck Properties Limited

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Buck Properties Limited

Directors and other information

Directors	Des Donegan
Secretary	Jacqueline McLoughlin
Company Number	283479
Registered Office	Brighton House 121 Lower Rathmines Road Dublin 6
Business Address	Brighton House 121 Lower Rathmines Road Dublin 6
Bankers	Allied Irish Banks 18 Eyre Square Galway

Buck Properties Limited

Extract from Directors' Report for the year ended 31st December 2025

in accordance with Section 329 of the Companies Act 2014

Directors and secretary and their interests in shares of the company

The directors and secretary who served during the year and their interests in the company are as stated below: company or any group undertaking of the company.

	Ordinary Shares	
	<u>2025</u>	<u>2024</u>
Des Donegan	0	0
Jacqueline McLoughlin	0	0

The original report was approved by the board on 4th March 2026 and signed on its behalf by Des Donegan and Jacqueline McLoughlin.



Jacqueline McLoughlin
Secretary



Des Donegan
Director

Buck Properties Limited

Statement of directors' responsibilities and declaration on unaudited financial statements

General responsibilities

The directors are responsible for preparing the directors 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 Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with Companies Act 2014.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently ;
- make judgments and estimates that are reasonable and prudent ;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014. They are responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors' declaration on unaudited financial statements

In relation to the financial statements as set out on pages 4 to 8:

- The directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The directors confirm that they have made available to Donegan & Associates, Accountants, Taxation & Financial Advisers, all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- 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 31st December 2025.

On behalf of the board


Jacqueline McLoughlin
Secretary

Date: 4th March 2026


Des Donegan
Director

Date: 4th March 2026

Buck Properties Limited
Balance Sheet
as at 31st December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	3	5,632	10,632
Financial assets	4	132	132
		<u>5,764</u>	<u>10,764</u>
Current assets			
Debtors		44,847	44,847
Cash at bank and in hand		1,443	1,693
		<u>46,290</u>	<u>46,540</u>
Creditors: amounts falling due within one year		<u>(21,589)</u>	<u>(19,936)</u>
Net current (liabilities)/assets		24,701	26,604
Total assets less current liabilities		<u>30,465</u>	<u>37,368</u>
Creditors: amounts falling due after more than one year		0	0
Net (liabilities)/assets		<u><u>30,465</u></u>	<u><u>37,368</u></u>
Capital & Reserves			
Called up Share Capital Presented as Equity		633	633
Revaluation reserve		0	0
Profit & loss account		29,832	36,735
Equity shareholders funds		<u><u>30,465</u></u>	<u><u>37,368</u></u>

The directors 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 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) They 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 state of the assets, liabilities and financial position of the company at the end of its financial year and of its profit and loss for a 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 exemptions contained in Section 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 abridged Financial Statements have been properly prepared in accordance with Section 353 Companies Act 2014

Approved by the Board of Directors on 4th March 2026 and signed on their behalf by:


 Jacqueline McLoughlin
 Secretary


 Des Donegan
 Director

Date: 4th March 2026

Date: 4th March 2026

The notes on pages 5 to 8 form a part of these abridged financial statements.

Buck Properties Limited

**Notes to the Abridged Financial Statements
Financial year ended 31st December 2025**

1 Statement of compliance

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

1.1 Basis of preparation

The unaudited accounts have been prepared in accordance with accounting standards generally accepted in Ireland and the Companies Act 2014. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

1.2 Group accounts

1.3 Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.4 Tangible assets

Tangible assets are stated at cost less depreciation and accumulated impairment loss. Cost includes all cost 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:

Land and buildings	—	Not being depreciated
Fixtures, fittings and equipment	—	15% Straight Line
Motor vehicles	—	15% Straight Line

1.5 Financial assets

Fixed asset investments are stated at cost less provision for permanent diminution in value. Investments are reviewed for diminution in value if events or changes in circumstances indicate that the carrying amount may not be recoverable. Diminution in value is calculated such that carrying value of the fixed asset investment is the lower of its cost or recoverable amount. Recoverable amount is the higher of its net realisable value and its value in use.

1.6 Long term contracts

Amounts recoverable on long term contracts, which are included in debtors are stated at the net sales value of the work done after provisions for contingencies and anticipated future losses on contracts, less amounts received as progress payments on account. Excess progress payments are included in creditors as payments received on account.

Buck Properties Limited
Notes to the Financial Statements
Financial year ended 31st December 2025

.....continued

1.7 Taxation and deferred 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.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at the date that will result in an obligation to pay more, or a right to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustment) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2 Employees

There were no employees during the year apart from the directors.

Buck Properties Limited

Notes to the Financial Statements
Financial year ended 31st December 2025

.....continued

3 Tangible Assets	Land and buildings freehold	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost				
At 1 January 2025	0	0	36,800	36,800
Additions	0	0	0	0
Disposals	0	0	0	0
At 31 December 2025	0	0	36,800	36,800
Depreciation				
At 1 January 2025	0	0	26,168	26,168
Charge for year	0	0	5,000	5,000
On disposals	0	0	0	0
At 31 December 2025	0	0	31,168	31,168
Net Book Values				
At 31 December 2025	0	0	5,632	5,632

4 Financial assets	Subsidiary undertakings shares	Total
	€	€
Cost		
At 1 January 2025	132	132
At 31 December 2025	132	132
Net Book Values		
At 31 December 2025	132	132

	Subsidiary undertakings shares	Total
	€	€
Cost		
At 31 December 2025	132	132
Net Book Values		
At 31 December 2025	132	132

Buck Properties Limited
Notes to the Financial Statements
Financial year ended 31st December 2025

.....continued

5 Share Capital	2025	2024
	€	€
632 Ordinary Shares of €1.00 Each	632	632
81 B Ordinary Shares of €1.27 Each	0	0
1 C Ordinary Shares of €1.27 Each	1	1
	<u>633</u>	<u>633</u>

6 Accounting periods

The current accounts are for a full year. The comparative accounts are for a year ending 31st December 2025.

7 Approval of financial statements

The board of directors approved these financial statements for issue on 4th March 2026.