

Newland Archer Limited
Company Number: 703441

Unaudited Abridged Financial Statements
for the year ended 31 December 2025

Newland Archer Limited
Unaudited Financial Statements
for the financial year ended 31 December 2025

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Newland Archer Limited
Company Information
for the financial year ended 31 December 2025

Company Information

Company Registration No: 703441

Place of Registration: Ireland

Legal form of Company: Private Company Limited by Shares

Registered Office: 60 Mountfield Park, Seamount Road, Malahide, Co. Dublin, K36 RD23, Ireland

Director: Katri Panula

Secretary: Antti Panula

Newland Archer Limited
Profits and Losses Account
for the financial year ended 31 December 2025

Newland Archer Ltd						
Profit & Loss	2025			2024		
	Trade1	Trade2	Total	Trade1	Trade2	Total
	€	€	€	€	€	€
Income						
Sales	684	235	919	1,224	307	1531
Total Income	684	235	919	1,224	307	1531
Cost of Sales						
Selling fees	0	64	64	0	44	44
Cost of Sales	103	125	228	0	221	221
Total Cost of Sales	103	189	292	0	265	265
Gross Profit	581	46	627	1,224	42	1266
Operating Expenses	549	61	610	1151	129	1279
Profit (Loss)	32	-15	17	73	-87	-13
Corporation tax	0	0	0	0	0	0
Net Profit (Loss)	32	-15	17	73	-87	-13

Newland Archer Limited
Balance Sheet
for the financial year ended 31 December 2025

	2025	2024
	€	€
ASSETS		
Called up share capital not paid	100	100
Current Assets	6,776	7,695
Total Assets	6,876	7,795
CAPITAL, RESERVES AND LIABILITIES		
Capital and reserves	6,566	6,543
Creditors - amounts falling due within one year	139	275
Accruals and deferred income	170	977
Total Capital, Reserves and Liabilities	6,876	7,795

I as the director of Newland Archer Limited state that:

- a) these financial statements have been prepared in accordance with the micro companies 'regime,
- b) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- c) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- d) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014,
- e) I 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 the Companies Act 2014 relating to Financial Statements so far as they are applicable to the company,
- f) the company has relied on the specified exemption contained in section 352 as a micro company;

I have done so on the ground that the company is entitled to the benefit of that exemption as a micro company and the abridged Financial Statements have been properly prepared in accordance with section 353.

On behalf of the board

Katri Panula
Director

Date: 8 March 2026

Newland Archer Limited
Notes to the Financial Statements
for the financial year ended 31 December 2025

1. 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.

Foreign currency

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Balance Sheet date are reported at the rates of exchange prevailing at that date.

Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Exchange differences are recognised in the Profit and Loss Account in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

Turnover

Turnover is stated net of VAT and trade discounts and is recognised when the significant risks and rewards are considered to have been transferred to the buyer. Turnover from the sale of goods is recognised when the goods are physically delivered to the customer.

Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the fair value of the consideration received or receivable.

Where a contract has only been partially completed at the Balance Sheet date, turnover represents the fair value of the service provided to date based on the stage of completion of the contract activity at the Balance Sheet date.

Where payments are received from customers in advance of services provided, the amounts are recorded as deferred income and included as part of creditors due within one year.

Taxation

Current tax

Current tax, including Irish corporation tax and foreign tax, is provided at amounts expected to be paid using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax is not recognised.

Current tax assets and liabilities are offset only when there is a legally enforceable right to set off the amounts and the Company intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Newland Archer Limited
Notes to the Financial Statements
for the financial year ended 31 December 2025 (continued)

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Computer and office equipment - 20%

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and 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.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

2. Approval of Financial Statements

The financial statements were approved and authorised for issue by the directors on 8 March 2026.