

DM Kersten Limited
Registered number 734102
Unaudited Financial Statements
31.12.2023

Contents	Page
Names of Directors and other information	1
Balance Sheet	2
Notes to the Financial Statements	3

Names of Directors and Other Information

Company Registration No:	734102
Legal form of Company:	Private Company Limited by Shares
Registered Office:	Glandart, Bantry, Co.Cork, P75YH04, Ireland
Directors:	Daria Kersten Matthias Kersten
Secretary:	Matthias Kersten
Auditor:	N/A
Bankers:	N/A
Solicitors:	N/A

DM Kersten Limited
For the year ended 31 December 2023

	Current Year 2023	Previous Year 2022
ASSETS		
Called up share capital not paid	100	N/A
Fixed Assets	8,796	N/A
Current Assets	287,006	N/A
Prepayments and accrued income	0	N/A
 CAPITAL, RESERVES AND LIABILITIES		
Capital and reserves	295,902	N/A
Provisions for liabilities	0	N/A
Creditors	0	N/A
Accruals and deferred income	0	N/A


This financial statement has been prepared in accordance with the micro companies regime as permitted by section 280D of the Companies Act 2014.


The notes on pages 3 to 4 form part of this financial statement.

We the directors of DM Kersten 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) 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 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; We have done so on the ground 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.

On behalf of the board


Daria Kersten
Director
Date 05.01.2026


Matthias Kersten
Director
Date 05/01/2026



Notes to the Financial Statements

1. General information

DM Kersten Limited (the "Company") is a private company limited by shares, and incorporated in Ireland. Its registered office is Glandart, Bantry, Co. Cork, P75YH04, Ireland.

2. Basis of preparation of financial statements

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 ("FRS 105"). The company qualifies as a micro company for the period, 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.

The financial statements are presented in Euro (€) and all amounts have being rounded to the nearest Euro.

3. Principal 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.

3.1 Tangible assets

All tangible fixed assets are initially recorded at historic cost. This includes legal fees, stamp duty

and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

3.2 Depreciation

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

Fixtures and fittings 8 years

Where factors indicate that the residual values or useful lives of tangible assets may have changed, a review will be carried out of residual value, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.