

Registered number  
03037178

Dialectyx Solutions Limited

Filleted Accounts

30 April 2022

**Dialectyx Solutions Limited****Registered number:** 03037178**Balance Sheet****as at 30 April 2022**

	<b>Notes</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Intangible assets	3	61,440	65,300
<b>Current assets</b>			
Work in progress		123,525	-
Debtors	4	4,326	12,922
Cash at bank and in hand		8,199	105,716
		<u>136,050</u>	<u>118,638</u>
<b>Creditors: amounts falling due within one year</b>	5	(44,156)	(33,223)
<b>Net current assets</b>		<u>91,894</u>	<u>85,415</u>
<b>Net assets</b>		<u>153,334</u>	<u>150,715</u>
<b>Capital and reserves</b>			
Called up share capital		112	112
Capital redemption reserve		193,564	193,564
Profit and loss account		(40,342)	(42,961)
<b>Shareholders' funds</b>		<u>153,334</u>	<u>150,715</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

E A Backhouse

Director

Approved by the board on 7 February 2023

**Dialectyx Solutions Limited**  
**Notes to the Accounts**  
**for the year ended 30 April 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Work in progress***

Work in progress is valued at the cost of time engaged on ongoing projects including attributable overheads.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax

rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

<b>2 Employees</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>4</u>	<u>4</u>

<b>3 Intangible fixed assets</b>	<b>£</b>
Software development cost:	
<b>Cost</b>	
At 1 May 2021	453,624
Additions	4,916
At 30 April 2022	<u>458,540</u>
<b>Amortisation</b>	
At 1 May 2021	388,324
Provided during the year	8,776
At 30 April 2022	<u>397,100</u>
<b>Net book value</b>	
At 30 April 2022	<u>61,440</u>
At 30 April 2021	<u>65,300</u>

Software development costs are being written off over the duration of the current term of the principal licence used for the main software product.

<b>4 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	4,326	8,006
Other debtors	-	4,916
	<u>4,326</u>	<u>12,922</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,950	9,027
Taxation and social security costs	8,594	-
Shareholders Loans	25,000	-
Other creditors	5,612	24,196
	<u>44,156</u>	<u>33,223</u>

## **6 Subsequent Events**

In August 2022 The Directors and Shareholders resolved to seek a sale of the business and appointed an Advisory firm to assist in the process. The Directors are continuing to trade the business, albeit at a significantly reduced level of activity compared with prior years, with a primary focus on academic sector clients.

## **7 Other information**

Dialectyx Solutions Limited is a private company limited by shares and incorporated in England. Its registered office is:

Dodsley Grange

Dodsleigh

Leigh

Stoke on Trent

ST10 4QA

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.