

**RHETORICAL SYSTEMS LIMITED**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2011**

**COMPANY  
NUMBER:**

SC 205735

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**RHETORICAL SYSTEMS LIMITED**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2011**

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**RHETORICAL SYSTEMS LIMITED**

**OFFICERS AND PROFESSIONAL ADVISERS**

**DIRECTORS :** J Anthierens

**SECRETARY :** J Anthierens

**REGISTERED  
OFFICE :** 24 Great King Street  
Edinburgh  
EH3 6QN

**COMPANY  
NUMBER:** SC 205735

**RHETORICAL SYSTEMS LIMITED**

**DIRECTORS' REPORT**

**YEAR ENDED 30 SEPTEMBER 2011**

The directors present their report and financial statements for the year ended 30 September 2011.

**1. ACTIVITIES**

In October 2005 the parent undertaking decided to terminate the activities of the company and consequently for the company to cease trading. No decision has been made as to the future of the company post cessation of trade.

**2. RESULTS, DIVIDENDS**

The company has not traded during the current or preceding financial year and accordingly no profit and loss account has been prepared. No dividend is proposed.

**3. DIRECTORS**

The directors who served during the period were as follows:-

Jan Anthierens

In preparing this directors report advantage has been taken of the small companies exemptions.

By Order of the Board



Jan Anthierens

Secretary

Date: 21 March 2012

**RHETORICAL SYSTEMS LIMITED**

**BALANCE SHEET**

**AT 30 SEPTEMBER 2011**

**COMPANY NUMBER: SC 205735**

	Note	30.09.2011 £ '000	30.09.2010 £ '000
<b>CURRENT ASSETS</b>			
Debtors	3	981	981
		-----	-----
		981	981
 <b>CREDITORS: Amounts falling due within one year</b>	 4	 7,365	 7,365
		-----	-----
<b>NET CURRENT LIABILITIES</b>		(6,384)	(6,384)
		-----	-----
		(6,384)	(6,384)
		=====	=====
 <b>CAPITAL AND RESERVES</b>			
Called up share capital	5	1	1
Share premium account	6	199	199
Profit and loss account	6	(6,584)	(6,584)
		-----	-----
<b>SHAREHOLDERS' FUNDS</b>	7	(6,384)	(6,384)
		=====	=====

The company did not trade during the current or preceding year and accordingly no profit and loss account has been prepared, the company has not received any income or incurred any expense or recognised any other gains or losses during the current or preceding year.

For the year ended 30 September 2011 the company was entitled to exemption from audit under section 480 of the companies act 2006 relating to dormant companies.

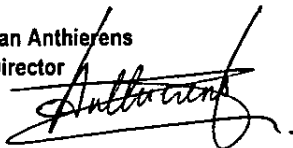
Members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the companies act 2006.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on page 2 to 6 were approved by the board of directors on 21 March 2012

Jan Anthierens  
Director



**RHETORICAL SYSTEMS LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2011**

**1 ACCOUNTING POLICIES**

**a) Accounting Convention**

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention.

**b) Going concern**

The accounts have been prepared on a going concern basis which assumes that continued financial support will be made available by the parent company, Rhetorical Group plc. The continued financial support of Rhetorical Group plc is dependent on it receiving support from its parent Nuance Communications Inc. Nuance Communications Inc have indicated that they will provide support to Rhetorical Group for the foreseeable future and at least twelve months.

At the date of approval of these accounts, the directors of Rhetorical Group plc. have confirmed that continued support will be made available.

**c) Consolidated accounts**

The company is exempt under section 398 of the Companies Act 2006 from the requirement to prepare consolidated financial statements as it and its subsidiary undertakings qualify as a small group. These financial statements therefore present information about the company as an individual undertaking and not about its group.

**2 INVESTMENTS**

Rhetorical Systems Limited holds the entire issued share capital of Rhetorical Inc. Rhetorical Inc. markets and sells Rhetorical products and services throughout North America. The investment of \$10 in Rhetorical Inc., a company registered in the United States, is held at no value in the accounts.

**3 DEBTORS**

	30.09.2011 £ '000	30.09.2010 £ '000
Amounts due by related parties	981	981
	-----	-----
	981	981
	=====	=====

**RHETORICAL SYSTEMS LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2011**

**4 CREDITORS: Amounts falling due within one year**

	30.09.2011 £ '000	30.09.2010 £ '000
Amounts due to related parties	7,365	7,365
	<u>7,365</u>	<u>7,365</u>
	=====	=====

**5 CALLED UP SHARE CAPITAL**

	30.09.2011 £ '000	30.09.2010 £ '000
<b>Allotted called up and fully paid</b>		
102,000 Ordinary shares of £0.01 each	1	1
	<u>1</u>	<u>1</u>
	=====	=====

**6 RESERVES**

	Share Premium Account £ '000	Profit & Loss Account £ '000	Total £ '000
At 30 September 2010 and 30 September 2011	199	(6,584)	(6,383)
	<u>199</u>	<u>(6,584)</u>	<u>(6,383)</u>
	=====	=====	=====

**7 RECONCILIATION OF MOVEMENTS IN SHAREHOLDERS' FUNDS**

	30.09.2011 £ '000	30.09.2010 £ '000
Loss for the financial year	-	-
Opening shareholders' funds	(6,384)	(6,384)
	<u>(6,384)</u>	<u>(6,384)</u>
Closing shareholders' funds	(6,384)	(6,384)
	<u>(6,384)</u>	<u>(6,384)</u>
	=====	=====

**8 RELATED PARTY TRANSACTIONS**

There were no transactions during the period with other group companies. At the year end the company was owed £980,628 (2010 - £980,628) by Rhetorical Inc and owed Rhetorical Group PLC £5,840,925 (2010 - £5,840,925) and Nuance Communications International BVBA £1,523,730 (2010 - £1,523,730).  
 Nuance Communications UK Ltd has incurred the cost of the company's annual return fee.

**RHETORICAL SYSTEMS LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 SEPTEMBER 2011**

**9 IMMEDIATE AND ULTIMATE PARENT UNDERTAKING**

The company is a wholly owned subsidiary of Rhetorical Group Plc, a company incorporated in Scotland, United Kingdom.

The ultimate parent company undertaking is Nuance Communications, Inc. (formerly Scansoft, Inc) a company incorporated in the United States of America.

The group accounts of Nuance Communications, Inc. can be obtained from:  
Nuance Communications Inc.  
1 Wayside Road  
Burlington  
MA 01803  
USA