

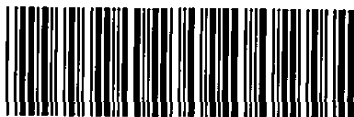
Amending.

Registration Number 5266444

OpenTable Europe Limited
Revised Abbreviated Financial Statements
31 December 2007

FILING COPY

WEDNESDAY



A7JP2F28

A07

18/11/2009

256

COMPANIES HOUSE

OpenTable Europe Limited

Year Ended 31 December 2007

Contents

	Page
Statement on revised abbreviated financial statements	1
Independent auditors' report to the company	2
Abbreviated balance sheet	3
Notes to the financial statements	4 - 5

OpenTable Europe Limited

Year Ended 31 December 2007

Revised abbreviated financial statements

The revised abbreviated financial statements replace the original abbreviated financial statements for the year ended 31 December 2007 which were approved by the board on 26 February 2009. They are now the statutory abbreviated financial statements of the company for that financial year. In accordance with the Companies Act 1985 ('the Act'), the financial statements have been revised as at the date of the original abbreviated financial statements and not as at the date of this revision. Accordingly they do not deal with events between those dates.

The original abbreviated financial statements did not comply with the Act in the following respect. The abbreviated financial statements for the year ended 31 December 2007 were initially prepared on the basis that the company was operating under a cost plus model providing marketing and support services to its parent company, Opentable Inc. However, in practice the company continued to operate and account for underlying transactions on a 'buy-sell' basis. The abbreviated financial statements as originally submitted do not, therefore, reflect the underlying operations and results of the company. As a result the directors have restated the abbreviated financial statements for the year ended 31 December 2007. The effect of this restatement is to reduce reported turnover by £1,101,429, and to increase trade debtors, accruals and deferred income (falling due within one year), deferred income (falling due after more than one year) and amounts due to group undertakings by £127,326, £17,741, £74,489 and £1,136,525, respectively.

The Act requires that where revised financial statements are issued, a revised auditors' report is issued and this is attached.

Under section 245 of the Act the directors have authority to revise abbreviated financial statements if they do not comply with the Act. The revised financial statements must be amended in accordance with the Companies (Revision of Defective Accounts and Reports) Regulations 1990, and in accordance therewith do not take account of events which have taken place after the date on which the original abbreviated financial statements were approved. The Regulations require that the revised full financial statements upon which the revised abbreviated financial statements are based, show a true and fair view as if they were prepared and approved by the directors as at the date of the original full financial statements.

OpenTable Europe Limited

Year Ended 31 December 2007

Independent Auditors' Report to the Company

Pursuant to Section 247B of the Companies Act 1985

We have examined the revised abbreviated financial statements on pages 2 to 5 together with the revised financial statements of OpenTable Europe Limited for the year ended 31 December 2007 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with section 247B of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company those matters we are required to state to them in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and auditors

The directors are responsible for preparing the revised abbreviated financial statements in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Section 246(5) and (6) of the Act to the Registrar of Companies and whether the revised abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our audit in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the revised financial statements, that the company is entitled to deliver abbreviated accounts and that the revised abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 246(5) and (6) of the Companies Act 1985, and the revised abbreviated accounts have been properly prepared in accordance with those provisions.

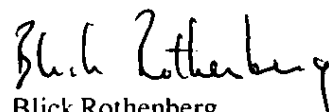
Other Information

On 12 November 2009 we reported as auditors to the members of the company on the revised financial statements prepared under section 226 of the Companies Act 1985 and our report included the following paragraph.

Going Concern

In forming our opinion, we have considered the adequacy of the disclosures made in note 1.1 of the revised financial statements concerning the uncertainty as to the going concern status of the company. In view of the significance of this uncertainty we consider that it should be drawn to your attention but our opinion is not qualified in this respect.

12 York Gate
Regent's Park
London, NW1 4QS
12 November 2009

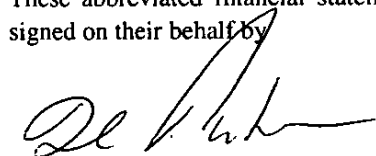

Blick Rothenberg
Chartered Accountants and
Registered Auditors

OpenTable Europe Limited**Year Ended 31 December 2007****Abbreviated Balance Sheet
As at 31 December 2007**

		31 December 2007		31 December 2006	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		238,829		117,297
Current assets					
Debtors		215,999		114,318	
Cash at bank and in hand		<u>312,552</u>		<u>129,979</u>	
		528,551		244,297	
Creditors: amounts falling due within one year		<u>(3,669,017)</u>		<u>(2,229,168)</u>	
Net current liabilities		<u>(3,140,466)</u>		<u>(1,984,871)</u>	
Total assets less current liabilities		(2,901,637)		(1,867,574)	
Creditors: amount falling due after more than one year		<u>(74,489)</u>		<u>(60,677)</u>	
Net liabilities		<u>(2,976,126)</u>		<u>(1,928,251)</u>	
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account		(2,976,127)		(1,928,252)	
Deficiency		<u>(2,976,126)</u>		<u>(1,928,251)</u>	

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated financial statements were approved by the directors on 29/10/09. and signed on their behalf by



D Pritchard
Director

OpenTable Europe Limited

Year Ended 31 December 2007

Notes to the Financial Statements for the year ended 31 December 2007

1. Accounting policies

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The directors have prepared the accounts on a going concern basis, which assumes that the company will achieve sufficient financial resources, in order to meet its short and medium term liability requirements.

The accounts have also been prepared on the going concern basis, which assumes the continued support of the company's parent undertaking, OpenTable, Inc for twelve months from the date of signing of the accounts. As at 31 December 2007, the company owed OpenTable, Inc. £3,388,970.

The company is exempt from preparing a cash flow statement under the terms of its status as a small company and related legislation.

1.2 Turnover

Turnover represents the fair value of the consideration received or receivable from clients for services provided net of discounts and value added tax, with fees from system set up and activation being recognised on a systematic basis over the average period in which services are expected to be provided to the customer.

1.3 Leasing

When the company has substantially all the risk and rewards of ownership of an asset subject to lease, the lease is treated as a financial lease with the equivalent of cost recorded as a fixed asset and a liability. Depreciation is provided in line with the company accounting policy for the underlying assets. Finance charges, included interest, are allocated over each lease to produce a constant rate of charge on the outstanding balance. Other leases are classified as operating leases and lease payments are charged to the profit and loss account in the period during which they are incurred.

1.4 Foreign currencies

Transactions in foreign currencies are recorded using the rate of exchange at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the balance sheet date. All differences are taken to the Profit and Loss Account.

OpenTable Europe Limited

Year Ended 31 December 2007

Notes to the Financial Statements for the year ended 31 December 2007(continued)

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost less residual value over its expected useful life of that asset as follows:

Restaurant hardware	- 4 years straight line basis
Computer equipment & software	- 3 years straight line basis

1.6 Pension

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

2. Tangible fixed assets

	Tangible assets £
Cost	
As at 1 January 2007	166,218
Additions	172,281
As at 31 December 2007	<u>338,499</u>
Depreciation	
As at 1 January 2007	48,921
Charge for the year	50,749
As at 31 December 2007	<u>99,670</u>
Net book value as at 31 December 2007	<u>238,829</u>
Net book value as at 31 December 2006	<u>117,297</u>

3. Share capital

	31 December 2007 £	31 December 2006 £
Authorised equity		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
Allotted, called up and fully paid equity		
1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>

4 Parent undertaking

The immediate and ultimate parent company is OpenTable, Inc., a company incorporated in the USA. Consolidated financial statements are not available to the public.