
Company Registration Number 5266444

OPENTABLE EUROPE LIMITED
ABBREVIATED FINANCIAL STATEMENTS
31 DECEMBER 2008

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OPENTABLE EUROPE LIMITED
ABBREVIATED FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2008

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OPENTABLE EUROPE LIMITED

INDEPENDENT AUDITORS' REPORT TO OPENTABLE EUROPE LIMITED

UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated financial statements set out on pages 2 to 4, together with the financial statements of Opentable Europe Limited for the year ended 31 December 2008 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 work has been undertaken so that we might state to the company those matters we are required to state to it 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 work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts 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 Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

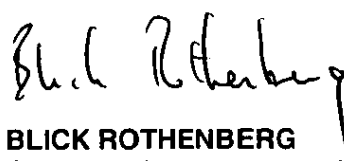
We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated financial statements in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference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

Opinion

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

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

12 November 2009


BLICK ROTHENBERG
Chartered Accountants and
Registered Auditors

OPENTABLE EUROPE LIMITED

ABBREVIATED BALANCE SHEET

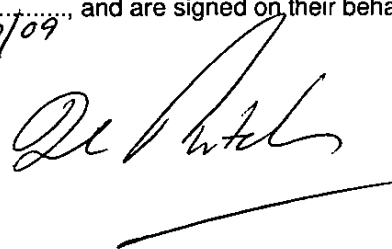
31 DECEMBER 2008

	Note	£	2008 £	£	2007 £
Fixed assets	2				
Tangible assets			300,091		238,829
Current assets					
Debtors		221,503		215,999	
Cash at bank and in hand		516,998		312,552	
		738,501		528,551	
Creditors: Amounts falling due within one year		(5,031,414)		(3,669,017)	
Net current liabilities			(4,292,913)		(3,140,466)
Total assets less current liabilities			(3,992,822)		(2,901,637)
Creditors: Amounts falling due after more than one year			(48,477)		(74,489)
			(4,041,299)		(2,976,126)
Capital and reserves					
Called-up equity share capital	3		1		1
Profit and loss account			(4,041,300)		(2,976,127)
Deficit			(4,041,299)		(2,976,126)

These abbreviated financial statements 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 and authorised for issue on 29/10/09 and are signed on their behalf by:

D Pritchard
Director



YEAR ENDED 31 DECEMBER 2008

OPENTABLE EUROPE LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2008

1. Accounting policies *(continued)*

1.8 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the profit and loss account.

1.9 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2. Fixed assets

	Tangible Assets £
Cost	
At 1 January 2008	338,499
Additions	184,382
Disposals	(30,061)
At 31 December 2008	<u>492,820</u>
Depreciation	
At 1 January 2008	99,670
Charge for year	105,620
On disposals	(12,561)
At 31 December 2008	<u>192,729</u>
Net book value	
At 31 December 2008	<u>300,091</u>
At 31 December 2007	<u>238,829</u>

3. Share capital

	2008		2007	
	No	£	No	£
Authorised share capital:				
Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Called up, allotted and fully paid:				
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

4. Parent undertaking

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