(formerly Pacific Shelf 1378 Limited) Abbreviated Accounts

for the Period from 14 June 2006 to 31 March 2007

SCT

28/01/2008 **COMPANIES HOUSE**

Robert J Hart & Company Chartered Accountants and Registered Auditors Riversleigh 9 Kilwinning Road Irvine Ayrshire KA12 8RR

Independent Auditors' Report to WCC Prestven (CI) Limited Under Section 247B of the Companies Act 1985

We have examined the abbreviated accounts of WCC Prestven (CI) Limited, set out on pages 2 to 4, together with the financial statements of the company for the period ended 31 March 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 work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' 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 to be delivered are 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 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 financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts 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 accounts are properly prepared in accordance with those provisions

Robert Hart & Company

Chartered Accountants and Registered Auditors

3 August 2007

Riversleigh
9 Kilwinning Road
Irvine
Ayrshire
KA12 8RR

Abbreviated Balance Sheet as at 31 March 2007

31 March 2007

	Note	£
Fixed assets Investments Creditors. Amounts falling due within one year	2	158 (157)
Net assets		1
Capital and reserves Called up share capital Profit and loss reserve	3	1
Equity shareholders' funds		<u> </u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

Approved by the Board on 2 August 2007 and signed on its behalf by

J C McMahon

Director

Notes to the abbreviated accounts for the Period Ended 31 March 2007

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention

Cash flow statement

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement

Going concern

These financial statements have been prepared on a going concern basis

Other fixed asset investments

Fixed asset investments are stated at historical cost less provision for any diminution in value

Capital instruments

Shares are included in shareholders' funds. Other instruments are classified as liabilities if they contain an obligation to transfer economic benefits and if not they are included in shareholders' funds. The finance cost recognised in the profit and loss account in respect of capital instruments other than equity shares is allocated to periods over the term of the instrument at a constant rate on the carrying amount.

2 Fixed assets

		Investments £
	Cost	150
	Additions	158
	Net book value	150
	As at 31 March 2007	158
3	Share capital	
		31 March 2007 £
	Authorised	
	Equity	1.000
	1,000 Ordinary shares of £1 each	1,000
	Allotted, called up and fully paid	
	Equity	1
	1 Ordinary share of £1 each	<u> </u>
	During the period one ordinary share of £1 was called up at par in order to increase the capital base of the company	

Notes to the abbreviated accounts for the Period Ended 31 March 2007

continued

4 Related parties

Controlling entity

The immediate parent undertaking was West Coast Capital Prestven Limited, a company registered in Scotland which has it's registered office at Marathon House, Olympic Business Park, Drybridge Road, Dundonald

TBH Holdings Limited, a company registered in Scotland which has its registered office at Marathon House, Olympic Business Park, Drybridge Road, Dundonald is the smallest and largest group that prepares consolidated accounts

Copies of the consolidated accounts may be obtained from the registered office

The ultimate parent undertaking is West Coast Capital, a Scottish partnership trading from Marathon House, Olympic Business Park, Drybridge Road, Dundonald