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WestCoast Golf Experiences Inc.
Form 10QSB
December 07, 2007

U.S. SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-QSB

Quarterly Report under Section 13 or 15 (d) of
Securities Exchange Act of 1934

For the Period ended October 31, 2007

Commission File Number 333-125956

WESTCOAST GOLF EXPERIENCES, INC.
(Name of small business issuer in its charter)

Nevada 7999 20-2706319
(State of incorporation) (Primary SIC Number) (IRS Employer ID Number)

#309 - 333 East 1st Street
North Vancouver, BC, Canada V7L 4W9
(604)988-1083
(Address and telephone number of principal executive offices)

Michael M. Kessler, Esq.,
3436 American River Drive, Suite 11
Sacramento, CA 95864
Phone: (916)239 4000
Fax: (916) 239 4008
(Name, address and telephone number of agent for service)

Check whether the registrant (1) has filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes [X] No []

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes [X] No []

There were 3,000,000 shares of Common Stock outstanding as of October 31, 2007.

WESTCOAST GOLF EXPERIENCES, INC.
(A DEVELOPMENT STAGE COMPANY)

BALANCE SHEETS

	October 31, 2007 ----- (Unaudited)	April 30, 2007 -----
ASSETS		
CURRENT ASSETS		
Cash	\$ 3,074	\$ 6,848
EQUIPMENT	820	1,120

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	-----	-----
	\$ 3,894	\$ 7,968
	=====	=====
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 153	\$ 2,102
Due to related party (Note 2)	6,890	--
	-----	-----
	7,043	2,102
	-----	-----
STOCKHOLDERS' EQUITY		
Capital stock		
Authorized: 75,000,000 common shares, \$0.001 par value		
Issued: 3,000,000 common shares	3,000	3,000
Additional paid in capital	32,000	32,000
Deficit accumulated during the development stage	(38,149)	(29,134)
	-----	-----
	(3,149)	5,866
	-----	-----
	\$ 3,894	\$ 7,968
	=====	=====

The accompanying notes are an integral part of these financial statements

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WESTCOAST GOLF EXPERIENCES, INC.
(A DEVELOPMENT STAGE COMPANY)

STATEMENTS OF OPERATIONS
(UNAUDITED)

	Six Months Ended		Three Months Ended	
	October 31, 2007	October 31, 2006	October 31, 2007	October 2006
	-----	-----	-----	-----
REVENUE	\$ --	\$ --	\$ --	\$ --
	-----	-----	-----	-----
GENERAL AND ADMINISTRATIVE EXPENSES				
Depreciation	300	300	150	150
Office and general	362	934	250	250
Professional fees	7,040	4,328	1,740	1,740
Regulatory and filing fees	1,313	1,097	1,080	1,080
	(9,015)	(6,659)	(3,220)	(3,220)
	-----	-----	-----	-----
NET LOSS	\$ (9,015)	\$ (6,659)	\$ (3,220)	\$ (3,220)
	=====	=====	=====	=====

BASIC AND DILUTED NET LOSS

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PER SHARE	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)
	=====	=====	=====	=====
WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING - BASIC AND DILUTED	3,000,000	3,000,000	3,000,000	3,000,000
	=====	=====	=====	=====

The accompanying notes are an integral part of these financial statements

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WESTCOAST GOLF EXPERIENCES, INC.
(A DEVELOPMENT STAGE COMPANY)

STATEMENTS OF CASH FLOWS
(UNAUDITED)

	Six Months Ended October 31,		Cumul April (ince Oct
	2007	2006	Oct
	-----	-----	-----
CASH FLOWS FROM OPERATING ACTIVITIES			
Net loss	\$ (9,015)	\$ (6,659)	\$ (
Adjustments to reconcile net loss to net cash used in operating activities:			
Depreciation	300	300	
Changes in non-cash working capital items			
Accounts payable and accrued Liabilities	(1,949)	(3,159)	
	-----	-----	-----
NET CASH FLOWS USED IN OPERATING ACTIVITIES	(10,664)	(9,518)	(
	-----	-----	-----
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of computer equipment	--	--	
	-----	-----	-----
NET CASH FLOWS FROM INVESTING ACTIVITIES	--	--	
	-----	-----	-----
CASH FLOWS FROM FINANCING ACTIVITIES			
Advances from related party	6,890	--	
Proceeds on sale of common stock	--	--	
	-----	-----	-----
NET CASH FLOWS FROM FINANCING ACTIVITIES	6,890	--	
	-----	-----	-----
INCREASE (DECREASE) IN CASH	(3,774)	(9,518)	
CASH, BEGINNING	6,848	20,021	
	-----	-----	-----
CASH, ENDING	\$ 3,074	\$ 10,503	\$
	=====	=====	=====
Supplemental disclosures:			
Cash paid for:			
Interest	\$ --	\$ --	\$
	=====	=====	=====

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Taxes

\$ --
=====

\$ --
=====

\$ --
=====

The accompanying notes are an integral part of these financial statements

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WESTCOAST GOLF EXPERIENCES, INC.
(A DEVELOPMENT STAGE COMPANY)

NOTES TO FINANCIAL STATEMENTS

OCTOBER 31, 2007
(Unaudited)

NOTE 1 - BASIS OF PRESENTATION

UNAUDITED INTERIM FINANCIAL STATEMENTS

The accompanying unaudited interim financial statements have been prepared in accordance with generally accepted accounting principles in the United States for interim financial information and with the instructions to Form 10-QSB of Regulation S-B. They do not include all information and footnotes required by generally accepted accounting principles in the United States for complete financial statements. However, except as disclosed herein, there have been no material changes in the information disclosed in the notes to the financial statements for the period ended April 30, 2007 included in the Company's Form 10-KSB with the Securities and Exchange Commission. The interim unaudited financial statements should be read in conjunction with those financial statements included in the Form 10-KSB. In the opinion of Management, all adjustments considered necessary for a fair presentation, consisting solely of normal recurring adjustments, have been made. Operating results for the six months ended October 31, 2007 are not necessarily indicative of the results that may be expected for the year ending April 30, 2008.

NOTE 2 - DUE TO RELATED PARTY

During the period the sole director made payments on behalf of the Company totalling \$6,890. As at October 31, 2007 \$6,890 is owing to this director which is non-interest bearing, unsecured and without specific terms of payment.

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ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION

RESULTS OF OPERATIONS

We are still in our development stage and have only generated limited revenues.

We incurred operating expenses of \$3,220 and \$2,910 for the three month periods ended October 31, 2007 and 2006, respectively. These expenses consisted of general operating expenses incurred in connection with the day to day operation of our business and the preparation and filing of our periodic reports.

Our net loss for the three months ended October 31, 2007 and 2006 was \$3,220 and \$2,910, respectively. We cannot continually incur operating losses in the future and may decide that we can no longer continue with our business operations as detailed in our original business plan because of a lack of financial results and available financial resources. We may need to look for other potential business opportunities that might be available to the Company. There can be no

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assurances that there will be other business opportunities available nor can there be any certainties of the business industry of the opportunity that might be available nor any indication of the financial resources required of any possible business opportunity. During the period the President of the Company paid \$6,890 in expenses on behalf of the Company. As of October 31, 2007, \$6,890 is due to the President and is non-interest bearing, unsecured and has no specific terms of repayment.

In their report on our audited financial statements as at April 30, 2007, our auditors expressed their doubt about our ability to continue as a going concern unless we are able to raise additional capital and ultimately to generate profitable operations.

LIQUIDITY AND CAPITAL RESOURCES

We do not expect to be able to satisfy our cash requirements for the next 3 months with our cash in the bank of \$3,074 at October 31, 2007 and as a result, if we have not yet generated revenues sufficient to sustain business operations, we may have to raise additional monies through sales of our equity securities or through loans from banks or third parties to continue our business plans. There is no assurance that sufficient revenues can be generated or that additional financing will be available, if and when required, or on terms favorable to us. If we are unable to generate sufficient revenues and/or obtain financing if and when needed, our current business plan could fail. In addition, we may modify or not pursue our business plan based on available financing.

OFF-BALANCE SHEET ARRANGEMENTS

We have no off-balance sheet arrangements.

BUSINESS OPERATIONS OVERVIEW

Our offering of 1,000,000 common shares was completed on April 7, 2006 and the Company raised \$25,000 in proceeds from the offering.

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Our business is client-driven and our financial requirements are reviewed and adjusted continually. The costs associated with operating as a public company are a cost priority within our business operations. Management is responsible for the preparation of the required documents to keep the costs to a minimum. As financial resources remain available, our planned business milestones are as follows:

- * Maintain our corporate website at www.westcoastgolfexperiences.com
- * Maintain our marketing brochure and utilize it in any marketing and promotional programs that may be implemented.

The Company's very limited financial resources will dictate the amount, if any, advertising and marketing that will be implemented.

CRITICAL ACCOUNTING POLICIES

The unaudited financial statements as of October 31, 2007 included herein have been prepared without audit pursuant to the rules and regulations of the U.S. Securities and Exchange Commission. Certain information and footnote disclosures normally included in financial statements prepared in accordance with general accepted accounting procedures have been condensed or omitted pursuant to such rules and regulations. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation have been included. It is suggested that these financial statements be read in conjunction with our April 30, 2007 audited financial statements and notes

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thereto, which can be found in our Form 10K-SB Registration Statement on the SEC website at www.sec.gov under our SEC File Number 333-125956.

Management's discussion and analysis of our financial condition and results of operations are based on the financial statements which are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The preparation of such financial statements requires Management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and related disclosure of contingent assets and liabilities. On an ongoing basis, Management will evaluate its estimates and will base its estimates on historical experience, as well as on various other assumptions in light of the circumstances surrounding the estimate, and the results will form the basis in making judgments about the carrying values of our assets and liabilities that are not readily apparent from other sources. It should be noted, however, that actual results could materially differ from the amount derived from Management's estimates under different assumptions or conditions.

BASIS OF PRESENTATION

The financial statements are presented in United States dollars and have been prepared in accordance with accounting principles generally accepted in the United States of America. The Company's year end is April 30.

DEVELOPMENT STAGE ENTERPRISE

The Company is a development stage company as defined in Statement of Financial Accounting Standards ("SFAS") No. 7 as it is devoting substantially all of its efforts to establish a new business and planned principal operations have not commenced.

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USE OF ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

FINANCIAL INSTRUMENTS

In accordance with the requirements of SFAS No. 107 "Disclosures about Fair Value of Financial Instruments," management has determined the estimated fair value of financial instruments using available market information and appropriate valuation methodologies. The carrying value of cash and accounts payable and accrued liabilities approximate fair value due to the short-term maturity of the instruments.

CASH AND CASH EQUIVALENTS

The Company considers all liquid investments, with an original maturity of three months or less when purchased, to be cash equivalents.

COMPUTER EQUIPMENT

Computer equipment is recorded at cost. Depreciation is computed using the straight-line method with an estimated useful life of 36 months.

REVENUE RECOGNITION

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The Company recognizes revenue when the service had been rendered, the amounts are fixed or determinable and collection is reasonably assured. Amounts received in advance of services being rendered is recorded as deferred revenue.

INCOME TAXES

The Company has adopted SFAS No. 109 "Accounting for Income Taxes" as of its inception. Pursuant to SFAS No. 109, the Company is required to compute tax asset benefits for net operating losses carried forward. Potential benefit of net operating losses have not been recognized in these financial statements because the Company cannot be assured it is more likely than not it will utilize the net operating losses carried forward in future years.

LOSS PER SHARE

The Company computes net loss per share in accordance with SFAS No. 128, "Earnings per Share". SFAS No. 128 requires presentation of both basic and diluted earnings per share (EPS) on the face of the statement of operations. Basic EPS is computed by dividing net income (loss) available to common shareholders (numerator) by the weighted average number of shares outstanding

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(denominator) during the period. Diluted EPS gives effect to all potentially dilutive common shares outstanding during the period using the treasury stock method and convertible preferred stock using the "if converted" method. In computing diluted EPS, the average stock price for the period is used in determining the number of shares assumed to be purchased from the exercise of stock options or warrants. Diluted EPS excludes all potentially dilutive shares if their effect is anti dilutive. The Company has not issued any potentially dilutive instruments since inception and accordingly basic loss per share is equal to diluted loss per share.

FOREIGN CURRENCY TRANSLATION

The financial statements are presented in United States dollars. In accordance with Statement of Financial Accounting Standards No. 52, "Foreign Currency Translation", foreign denominated monetary assets and liabilities are translated into their United States dollar equivalents using foreign exchange rates which prevailed at the balance sheet date. Revenue and expenses are translated at average rates of exchange during the year. Gains or losses resulting from foreign currency transactions are included in results of operations.

ITEM 3. CONTROLS AND PROCEDURES

EVALUATION OF DISCLOSURE CONTROLS AND PROCEDURES

Under the supervision and with the participation of our management, including our principal executive officer and the principal financial officer, we have conducted an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures, as defined in Rules 13a-15(e) and 15d-15(e) under the Securities and Exchange Act of 1934, as of the end of the period covered by this report. Based on this evaluation, our principal executive officer and principal financial officer concluded as of the evaluation date that our disclosure controls and procedures were effective such that the material information required to be included in our Securities and Exchange Commission reports is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms relating to our company, particularly during the period when this report was being prepared.

Additionally, there were no significant changes in our internal controls or in

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other factors that could significantly affect these controls subsequent to the evaluation date. We have no identified any significant deficiencies or material weaknesses in our internal controls, and therefore there were no corrective actions taken.

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PART II - OTHER INFORMATION

ITEM 6. EXHIBITS

The following exhibits are included with this quarterly report. Those marked with an asterisk and required to be filed hereunder, are incorporated by reference and can be found in their entirety in our original Form SB-2 Registration Statement, filed under SEC File Number 333-125956, at the SEC website at www.sec.gov:

Exhibit No. -----	Description -----
3.1	Articles of Incorporation*
3.2	Bylaws*
31.1	Sec. 302 Certification of Principal Executive Officer
31.2	Sec. 302 Certification of Principal Financial Officer
32.1	Sec. 906 Certification of Principal Executive Officer
32.2	Sec. 906 Certification of Principal Financial Officer

SIGNATURES

Pursuant to the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

December 7, 2007

WestCoast Golf Experiences, Inc., Registrant

By: /s/ Roger Arnet

Roger Arnet, Chief Executive Officer,

In accordance with the Exchange Act, this report has been signed below by the following person on behalf of the registrant and in the capacities and on the date indicated.

December 7, 2007

WestCoast Golf Experiences, Inc., Registrant

By: /s/ Roger Arnet

Roger Arnet, President, Secretary,
Treasurer, Chief Executive Officer,
Chief Financial Officer, and
Principal Accounting Officer

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