

# CASE STUDY

## Property Embedded Capital Allowances



Property Cost in excess of  
**£29,000,000**

Unclaimed Property Capital  
Allowances Identified  
**£6,700,000**

Immediate tax benefit  
**£410,000**

Future Tax Saving  
**£860,000**

**TOTAL TAX SAVINGS  
ACHIEVED  
£1,270,000**

Whether you would like to learn more about our services or speak to one of our experts about how we can help you, you can find the answers on our website or alternatively contact us:

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## ABOUT OUR CLIENT

John Fowler Holidays are committed to providing their customers with the best UK breaks possible and have been established for over 60 years. They look after thousands of people who trust them with their family holidays and every year they try to make the experience and facilities better than ever.

They have invested millions of pounds to achieve that goal with new and upgraded lodges, caravans and chalets. There are new facilities and activities for customers to enjoy plus an action-packed entertainment programme.

With 11 Holiday Parks in great locations, the options and choice are excellent.

## ABOUT THE CLAIM

The claim was in respect of 11 UK based holiday parks.

The expenditure under review was a combination of site purchase costs along with continued and ongoing improvement and refurbishment that spanned over 25 years.

Following a thorough review of all available legal and accounting documentation, our team of experts was able to confirm that a claim was possible and that unclaimed Capital Allowances could be secured against both acquisition and improvement costs.

It should be noted that a previous claim had already been made and their accountant was very proactive and helpful throughout our process.

We were able to project a substantial claim which would include a sizeable refund of tax already paid plus allowances to offset future tax liabilities.

We then progressed to visit each site and carry out a full survey and valuation of all the property embedded fixtures & fittings that had been acquired and installed over the years.

This was done and the results are self-explanatory and it should be noted that this is not an unusual result as routine systems are rarely able to pick up all qualifying items without this detailed and technical site survey.

## TESTIMONIALS

"CARS communicated extensively throughout the claim process to ensure our client and ourselves remained aware of progress. This enabled the claim to be included in the most advantageous open period. The final report created to support the claim was comprehensive and easily showed the information to be included on the amended return."

Mark Tibbert - Thomas Westcott Chartered Accountants

"Paul and his team at CARS have provided an excellent service. They have been nothing but professional and helpful throughout the entire process. We were a little skeptical at first, especially when the unclaimed capital allowances figure CARS projected was millions rather than thousands. On a no-win, no fee basis, we put our trust in the team and gave them the opportunity to use their expertise to put the claim together. The results were amazing, not only did we receive an immediate cash benefit; we will continue to benefit from tax savings for many years to come. I would highly recommend them."

Laura Boucher | Finance Director

John Fowler Holiday Parks