

# Case Study: Nurseries & Child care

## Cheeky Monkees Group

Cheeky Monkees is a group of three Ofsted registered day nurseries located in North East England. The group provides a secure and stimulating environment for children between the ages of 8 weeks to 11 years old. Two of the properties consisted of four childcare rooms, staff facilities, a reception, laundry room, office, kitchen, and storeroom. The third property is slightly larger with an additional childcare room, storeroom, plant-room, pantry and utility room.



### How much was the claim worth?

£143k

capital allowances  
uncovered

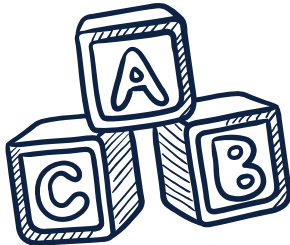
£27k

unlocked in  
total tax savings

£3k

reclaimed as a cash rebate  
for overpaid tax (after fee)

### About the claim



Introduced to us via the National Day Nurseries Association (NDNA), the owner of Cheeky Monkees was surprised to find that all three properties qualified for this specialist tax relief. Two of the nurseries still had the original fixtures, only having had some routine repairs and maintenance, but the third had been significantly refurbished with many of the original fittings replaced. We acquired an invoice with a breakdown of the costs from the construction company who completed the works.

Across the three properties, over £143k was uncovered in capital allowances, saving over £27k in corporation tax for the owner. The owner was also entitled to a cash tax repayment from HMRC of £3,235 for overpaid tax in the tax year 2018/2019. The remaining allowances of £126k have been carried forward and will save the owner tax of approximately £24,000 over the next few years.

### Qualifying items



Electrical and lighting systems



Carpets and flooring



Heating and ventilation systems



TV and phone ports



Hot and cold water systems



Ironmongery



Kitchens and bathrooms



Fire and security systems



Member Benefit Supplier  
National Day Nurseries Association  
2020-2021



What our client said . . . Mrs Mehegan, Owners of Cheeky Monkees Group

"Having met HJR at an exhibition, the process for the claim was very simple. Any tax savings are always a bonus, so it was a lovely surprise when HJR told us the outcome of our claim. You have nothing to lose, so would certainly recommend it to anyone that has purchased their premises."