

Padel Maidenhead - Capital Allowances based tax savings of around £400,000.



The background

Padel Maidenhead was founded in 2023 as a venture which recognised the growing popularity of padel and the opportunity to bring a high-quality, community-driven facility to Berkshire. Built from the ground up, the vision was clear: to create an accessible environment that would introduce more people to the sport while fostering a strong local following.

From securing a suitable site through to the development of courts and supporting facilities, the project required significant upfront investment, careful planning and a hands-on approach. As the business moved from concept to reality, the focus quickly evolved towards building a sustainable and scalable operation capable of supporting long-term growth.

The challenge

As construction of the Padel Maidenhead facility progressed, a substantial level of capital expenditure was incurred across multiple elements of the build. This ranged from core structural works to specialist installations required for the courts, creating a complex and varied cost base.

The key challenge was to accurately analyse and categorise this expenditure to determine what qualified for capital allowances. Given the technical nature of the rules and the nuances within construction projects, a detailed and methodical review was required to ensure all qualifying costs were identified and that available tax reliefs were maximised in a compliant manner.

Case study

The solution

Wilson Partners carried out a detailed review of the construction expenditure associated with the Padel Maidenhead facility. This involved a comprehensive assessment of construction documentation, supported by site inspections and the application of relevant case law to determine the appropriate treatment of each cost.

Particular focus was given to the classification of assets within the build, ensuring that all qualifying elements were identified and correctly allocated for capital allowances purposes.

By combining technical expertise with a practical understanding of the project, we were able to prepare a robust and well-supported capital allowances claim. The approach ensured that all available reliefs were maximised while remaining fully compliant with HMRC guidance and established case law.



The outcome

Following our review, qualifying capital expenditure of over £1.5 million was identified, generating corporation tax savings of approximately £400,000.

This has delivered a significant cashflow benefit to the client, providing additional liquidity to reinvest into the business as it continues to grow and strengthen its presence within the local community.

Importantly, the claim has been prepared on a fully supportable basis, giving the client confidence that their position is both compliant and optimised, with a clear audit trail aligned to current HMRC guidance and relevant case law.

What the client has to say

“Wilson Partners took a really hands-on approach, getting into the detail of the build and giving me clarity on what we could claim and why. The process was thorough but also clearly explained, which made a big difference.

The outcome has had a real impact on our cashflow at a key stage in the business, allowing us to reinvest and keep pushing forward with our plans.

Most importantly, I have complete confidence that everything has been done properly and in line with the rules, which gives me real peace of mind as we continue to grow.”

Phil Basford, Director, Padel Maidenhead