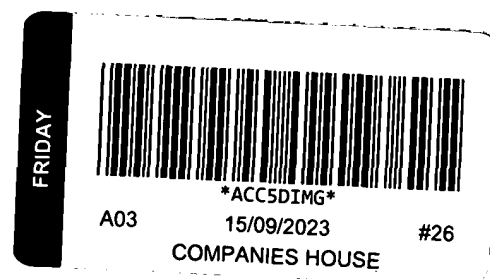


HARVESTER PROPERTIES LIMITED
ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Registered Number: 02111204

Registered Office:
Tiddington Road
Stratford-upon-Avon
Warwickshire
CV37 7BJ



HARVESTER PROPERTIES LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2022

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HARVESTER PROPERTIES LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The directors present their annual report and audited financial statements of Harvester Properties Limited ("the Company") for the year ended 31 December 2022.

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006 and as such have not produced a Strategic Report.

PRINCIPAL ACTIVITIES

The principal activity of the Company during the reporting period was an intermediate holding company of investment property vehicles. In the previous reporting period, Harvester Properties Limited was dormant.

REVIEW OF BUSINESS AND FUTURE DEVELOPMENTS

On the 1 March 2022 the Company acquired a 0.1% interest in the Talbot Green Shopping Park Jersey Unit Trust for £38,210. This investment generated income of £2,723.

In 2022 the Company reported a profit after tax of £2,206 (2021: £nil) which will be transferred to reserves.

Given the straightforward nature of the company, the directors are of the opinion that a review using key performance indicators is not necessary for the understanding of the financial statements.

The directors expect the company to continue its current activities for the foreseeable future.

DIVIDENDS

The directors do not recommend the payment of a dividend (2021: £nil).

HARVESTER PROPERTIES LIMITED

DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

PRINCIPAL RISKS

Investment Risk

There is a risk, as with any share investment, that the value can go down. This risk is managed by the setting of performance targets for the subsidiary companies and the monitoring of actual results to these targets. Sufficient reserves are also retained in the company to cover any short term movements in value.

Market Risk

The Management team is satisfied that the Company's reserves are sufficient to allow it to absorb any short-term falls in revenue caused by a reduction in market values as seen in recent years.

Financial Risk Management

The Company is exposed to financial risk through its financial assets and financial liabilities. From the Company's perspective the key risk is cash flow risk.

Cash flow Risk

The risk is that current assets will not be available to meet obligations when they fall due. This risk is monitored by the National Farmers Union Mutual Insurance Society Limited (the Group and Ultimate Parent Company) at Group level to ensure that sufficient funds are held to cover the Company's liabilities.

GOING CONCERN

The accounts have been prepared on a going concern basis.

The Directors have reviewed the Company's business activities, financial position, principal risks and uncertainties, financial commentary as set out on page 2 and its liquidity and operational resilience. Further details are shown in the National Farmers Union Insurance Society Limited Group Annual Report, which do not form part of these financial statements

As at the 31 December 2022 the Company reported net current liabilities of £36,102. The Company is dependant on the continuing support of its ultimate Parent Company (The National Farmers Union Mutual Society Limited). The ultimate Parent Company has undertaken to provide support to ensure that the Company is able to pay its debts as they fall due, an arrangement formalised in a signed letter of support, the extent of which has been considered.

The Directors consider that the Company has adequate resources and cash flow based upon its available funds, to continue in operational existence for at least 12 months from the date that the financial statements are approved. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

POST BALANCE SHEET EVENT

On the 31 March 2023, the Company sold all of its units in the Talbot Green Shopping Park Jersey Unit Trust.

HARVESTER PROPERTIES LIMITED

DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

DIRECTORS

The directors during the year and up to the signing of the financial statements were as follows:

R. Morley
R. Topps

The Company Secretary during the year and up to the date of signing the financial statements was:

J. Creechan

The Ultimate Parent Company, The National Farmers Union Mutual Insurance Society, has put in place deeds of indemnity for the benefit of the directors and Company Secretary of the Ultimate Parent Company and of its associated companies. The deeds of indemnity are qualifying third party indemnity provisions in accordance with the Companies Act 2006. The qualifying third-party indemnity was in force during the financial year and at the date of approval of the financial statements.

The auditors, Deloitte LLP, have indicated their willingness to continue in office and a resolution that they be reappointed will be proposed at the Annual General Meeting.

Each of the directors at the date of approval of this report confirms that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware; and
- the director has taken all the steps that they ought to have taken as director in order to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information:

The confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Approved by the Board of Directors and signed on its behalf by:



R Morley
Director
11 September 2023

HARVESTER PROPERTIES LIMITED

DIRECTORS' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF DISCLOSURE OF INFORMATION TO INDEPENDENT AUDITORS

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and the company and of the profit or loss of the group and the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the group's and company's transactions and disclose with reasonable accuracy at any time the financial position of the group and the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the group and the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved and authorised by the Board of Directors and signed on its behalf by:



R Morley
Director
11 September 2023

HARVESTER PROPERTIES LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HARVESTER PROPERTIES LIMITED

FOR THE YEAR ENDED 31 DECEMBER 2022

Report on the audit of the financial statements

Opinion

In our opinion the financial statements of Harvester Properties Limited (the 'Company'):

- give a true and fair view of the state of the Company's affairs as at 31 December 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements which comprise:

- the profit and loss account;
- the balance sheet;
- the statement of changes in equity; and
- the related notes 1 to 12.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (the 'FRC's') Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

HARVESTER PROPERTIES LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HARVESTER PROPERTIES LIMITED

FOR THE YEAR ENDED 31 DECEMBER 2022

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

HARVESTER PROPERTIES LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HARVESTER PROPERTIES LIMITED

FOR THE YEAR ENDED 31 DECEMBER 2022

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We considered the nature of the Company's industry and its control environment, and reviewed the Company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management, internal audit and the directors about their own identification and assessment of the risks of irregularities, including those that are specific to the Company's business sector.

We obtained an understanding of the legal and regulatory frameworks that the Company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included UK Companies Act of 2006 and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the Company's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for fraud in revenue recognition of distribution income and we have increased the extent of our substantive testing to 100% of income transactions, confirming distribution income recorded in the financial statements to cash received and relevant underlying information.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management and in-house legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing correspondence with the Financial Conduct Authority.

HARVESTER PROPERTIES LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HARVESTER PROPERTIES LIMITED

FOR THE YEAR ENDED 31 DECEMBER 2022

Report on other legal and regulatory requirements

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report in respect of the following matters if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the directors were not entitled to take advantage of the small companies exemption in preparing the directors report and from the requirement to prepare a strategic report.

We have nothing to report in respect of these matters.

Other matter

As the company was exempt from audit under section 480 of the Companies Act 2006 in the prior year we have not audited the corresponding amounts for that year.

Use of our report

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's 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 and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

S. Cumberbatch

Stewart Cumberbatch (Senior statutory auditor)
For and on behalf of Deloitte LLP
Statutory Auditor
Birmingham, United Kingdom

14 September 2023

HARVESTER PROPERTIES LIMITED**PROFIT AND LOSS ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	2022 £	2021 (unaudited) £
TURNOVER		2,723	-
OPERATING PROFIT		<u>2,723</u>	<u>-</u>
PROFIT BEFORE TAXATION		<u>2,723</u>	<u>-</u>
Tax charge	6	(517)	-
PROFIT FOR THE FINANCIAL YEAR		<u><u>2,206</u></u>	<u><u>-</u></u>

The Company has no other comprehensive income other than the profit above and therefore, no separate statement of other comprehensive income has been presented.

All results are derived from continuing operations.

HARVESTER PROPERTIES LIMITED**BALANCE SHEET****AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 (unaudited) £
<u>FIXED ASSETS</u>			
Investments	7	<u>38,310</u>	<u>100</u>
<u>CURRENT ASSETS AND LIABILITIES</u>			
Debtors	8	<u>3,197</u>	<u>2</u>
Creditors: Amounts falling due within one year	9	<u>(39,299)</u>	<u>(100)</u>
NET CURRENT (LIABILITIES)/ASSETS		<u>(36,102)</u>	<u>2</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,208</u>	<u>2</u>
<u>CAPITAL AND RESERVES</u>			
Called up share capital	10	<u>2</u>	<u>2</u>
Retained earnings		<u>2,206</u>	<u>-</u>
TOTAL SHAREHOLDERS' FUNDS		<u>2,208</u>	<u>2</u>

The notes on pages 13 to 17 are an integral part of the financial statements.

The financial statements on pages 10 to 17 were approved and authorised by the board of directors on 11 September 2023 and were signed on its behalf by:



R Morley
Director

.....
Harvester Properties Limited
Company Number: 02111204

HARVESTER PROPERTIES LIMITED**STATEMENT OF CHANGES IN EQUITY****FOR THE YEAR ENDED 31 DECEMBER 2022**

	Called up Share Capital	Retained Earnings	Total Shareholders' Funds 2022	Total Shareholders' Funds 2021 (unaudited)
	£	£	£	£
Balance at 1 January	2	-	2	2
Profit for the financial year	-	2,206	2,206	-
Balance at 31 December	2	2,206	2,208	2

HARVESTER PROPERTIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

Harvester Properties Limited (the Company) is a private company limited by shares incorporated in the United Kingdom under the Companies Act 2006 and registered in England and Wales. The registered address is: Tiddington Road, Stratford-Upon-Avon, CV37 7BJ.

The principal activity of the company is an intermediate holding company of investment property vehicles. In the previous reporting period, Harvester Properties Limited was dormant.

a) Basis of Preparation

These financial statements have been prepared on the going concern basis, under the historical cost convention, and in compliance with the Companies Act 2006 and applicable accounting standards and accounting policies in the United Kingdom, including Financial Reporting Standard 102, "The Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland" (FRS102). Accounting policies have been applied consistently to all years presented unless otherwise stated.

The accounts have been prepared on a going concern basis.

As at the 31 December 2022 the Company reported net current liabilities of £36,102. The Company is dependant on the continuing support of its ultimate Parent Company (The National Farmers Union Mutual Society Limited). The ultimate Parent Company has undertaken to provide support to ensure that the Company is able to pay its debts as they fall due, an arrangement formalised in a signed letter of support, the extent of which has been considered.

b) New Accounting Standards

No new accounting standards were adopted during the year.

c) Use of Judgements, Estimates and Assumptions

The preparation of the financial statements does not require management to make any judgements, estimates or assumptions in the process of applying the Company's accounting policies due to the simplistic nature of its operations.

d) Turnover

Turnover relates to distribution income from investment property vehicles. Turnover is recognised in the financial year to which the distribution relates and is earned wholly in the United Kingdom.

e) Administrative Expenses

Administrative expenses are recognised on an accruals basis in the year to which the services or goods received relate.

f) Current and Deferred Taxation

The tax expense for the year comprises current and deferred tax where applicable. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the company generates taxable income. A taxation credit is recognised where losses are utilised within the Group and the Company will receive cash in respect of these losses.

HARVESTER PROPERTIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

g) **Investments**

Investments in property vehicles are included in the Balance Sheet of the Company at the lower of cost and the expected recoverable amount. Any impairment is recognised in the Profit and Loss Account.

h) **Debtors**

Debtors are amounts due from other receivables and amounts due from group companies. If collection is expected in one year or less, they are classified as current assets. If not, they are presented as non-current assets. Debtors are recognised initially at fair value and subsequently at amortised costs, less provision for impairment.

i) **Creditors**

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Creditors are recognised initially at fair value and subsequently at amortised cost.

j) **Share Capital**

Ordinary shares are classified as equity where there is no obligation to deliver cash or other assets.

2 CASH FLOW STATEMENT

FRS 102 allows a qualifying entity certain disclosure exemptions, subject to certain conditions, which have been complied with. The Company has taken advantage of the exemption, under FRS 102 paragraph 1.12(b), from preparing a statement of cash flows, on the basis that it is a qualifying entity and its ultimate Parent Company, The National Farmers Union Mutual Insurance Society Limited, includes the company's cash flows in its own consolidated financial statements. The National Farmers Union Mutual Insurance Society Limited's consolidated financial statements are publicly available (see note 12).

HARVESTER PROPERTIES LIMITED**NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 31 DECEMBER 2022****3 RELATED PARTY DISCLOSURES**

The related party transactions in the year were the investment in the Talbot Green Shopping Park Jersey Unit Trust of £38,210 and income distributions from this investment of £2,723.

	2022 £	2021 (unaudited) £
<u>Transactions during the Year:</u>		
Investment in Talbot Green Shopping Park Jersey Unit Trust	38,210	-
Distribution income from Talbot Green Shopping Park Jersey Unit Trust	2,723	-
<u>Amounts Outstanding:</u>		
Debtor with ultimate parent company	2	2
Creditor with ultimate parent company	(38,683)	(1)
Creditor with Aver Property General Partner Limited	(99)	(99)

4 DIRECTORS' EMOLUMENTS AND EMPLOYEE INFORMATION

Services rendered by directors employed within the Group, in respect of the Company, are considered incidental to their role within the Group as a whole. Emoluments are therefore considered to be nil (2021: nil) in respect of these services.

There were no employees during 2022 (2021: nil).

5 AUDITORS' REMUNERATION

Audit fees net of VAT of £9,000 (2021: nil) are borne by the ultimate parent company, The National Farmers Union Mutual Insurance Society Limited.

6 <u>TAX ON PROFIT</u>	2022 £	2021 (unaudited) £
Profit before taxation	2,723	-
UK Corporation tax on profit in the year at 19%	517	-
Tax on profit	517	-

HARVESTER PROPERTIES LIMITED**NOTES TO THE FINANCIAL STATEMENTS (Continued)****FOR THE YEAR ENDED 31 DECEMBER 2022**

The tax assessed for the year is the same as (2021: same as) the rate of corporation tax in the UK for the year ended 31 December 2022 of 19% (2021: 19%).

Since 1 April 2017 the UK Corporation Tax rate has been 19%. UK Corporation Tax rate will increase to 25% from 1 April 2023.

7	<u>INVESTMENTS</u>	2022	2021 (unaudited)
		£	£
	Investments at cost	38,310	100
		<u>38,310</u>	<u>100</u>

The investment balance relates to unit trust and other property company investments measured at historical cost.

On the 1 March 2022 the Company acquired a 0.1% interest in the Talbot Green Jersey Shopping Park Jersey Unit Trust for £38,210.

8	<u>DEBTORS</u>	2022	2021 (unaudited)
		£	£
	Other debtors	3,195	-
	Amounts due from group undertakings	2	2
		<u>3,197</u>	<u>2</u>

Amounts owed from Group undertakings are unsecured, interest free, have no fixed date of repayment and are repayable on demand.

9	<u>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</u>	2022	2021 (unaudited)
		£	£
	Amounts due to group undertakings	38,782	100
	Tax creditor	517	-
		<u>39,299</u>	<u>100</u>

Amounts owed to Group undertakings are unsecured, interest free, have no fixed date of repayment and are repayable on demand.

HARVESTER PROPERTIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2022

10	<u>CALLED UP SHARE CAPITAL</u>	2022	2021 (unaudited)
		£	£
	Authorised: 2 (2021: 2) ordinary shares of £1 each	2	2
	Allotted and fully paid: 2 (2021: 2) ordinary shares of £1 each	<u>2</u>	<u>2</u>

11 POST BALANCE SHEET EVENTS

On the 31 March 2023, the Company sold all of its units in the Talbot Green Shopping Park Jersey Unit Trust.

12 ULTIMATE PARENT UNDERTAKING

The immediate Parent Company is NFU Mutual Management Company Limited, which is incorporated in the United Kingdom and registered in England and Wales.

The Company's ultimate Parent undertaking and controlling party is The National Farmers Union Mutual Insurance Society Limited, which is incorporated in the United Kingdom and registered in England and Wales.

The National Farmers Union Mutual Insurance Society Limited is the only parent undertaking to consolidate these financial statements at 31 December 2022. The consolidated financial statements of The National Farmers Union Mutual Insurance Society Limited are available from the Secretary at the following address:

Tiddington Road,
Stratford-upon-Avon,
Warwickshire
CV37 7BJ