

# Foresight Enhanced Inheritance Tax Fund Factsheet

## Fund Overview

The Foresight Enhanced Inheritance Tax Fund (“Foresight Enhanced IHT”) has been designed to offer investors higher potential returns, whilst benefiting from 100% inheritance tax (“IHT”) relief on their investment through Business Relief to improve the chances of successful IHT mitigation.

At the end of the reporting period, the Foresight Enhanced IHT had seven assets in its portfolio. The net asset value of the investee company was £22.5m. On an annualised basis, Foresight Enhanced IHT has delivered a net return of 5.15% in the nine months to 31 March 2026.

## Key Information

31 March 2026

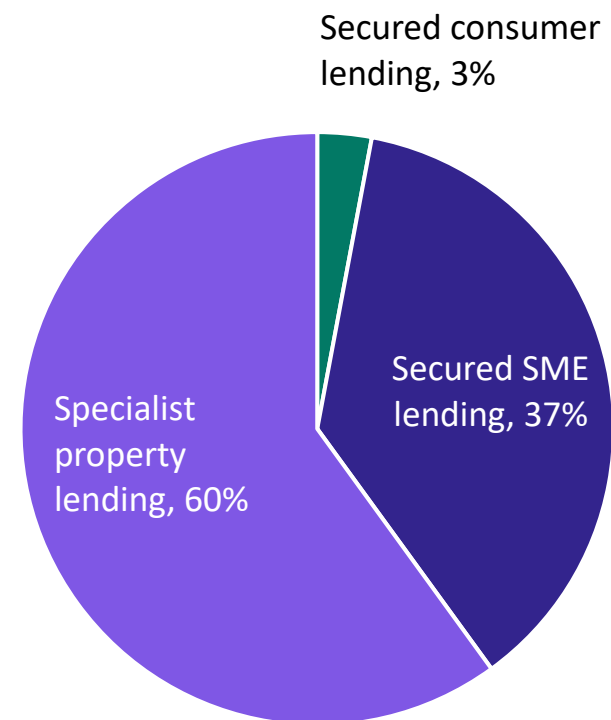
Launch date	29 May 2025
Investee company NAV	£22.5 million (31 March 2026)
Target sectors	Private Credit
Minimum subscription	£25,000
Top up facility	£10,000 or more at any time*
Target return for investors	5.0% - 7.0% per annum net of charges
Holding period until IHT exemption	2 years**

\*A top up subscription into your portfolio will require two years from date of allotment to achieve IHT exemption.

\*\*IHT exemption will be lost on any amount withdrawn from your holding.

## Foresight Enhanced IHT Portfolio

31 March 2026



Past performance is not indicative of future performance and returns are not guaranteed. Tax treatment is subject to change and depends on individual circumstances. Tax year 2026/27.

## Investment Portfolio

Selected investments



### Senior loan facility into SME lender

Reward Finance is a UK-based alternative lender established in 2010, specialising in asset-based loans to SMEs for property, business and asset and invoice financing needs. Reward operates six offices across the UK and recently surpassed the £350m mark in its current lending portfolio.



### Senior loan facility and equity investment in property bridging and development lender

Pivot Capital is a specialist property lender offering flexible, relationship driven funding to UK SME developers. Pivot offers senior secured bridging and development loans across the residential, private rented sector, industrial, care, student accommodation and hospitality sectors.



### Senior loan facility into SME finance lender

Revolve is a Manchester-based provider of stock and working capital funding to UK SMEs. Revolve offers short term revolving loans to SMEs to fund the purchase of stock or for general working capital requirements. Since the company was founded in 2016, it has provided more than £250m of stock finance to over 500 clients.



### Senior loan facility into alternative lender

Belfast Commercial Funding is a specialist non-bank lender based in Belfast. It offers unregulated loans of £200k to £5m across four products: property bridging, property development, SME and agricultural loans.

## Team Track Record

Proven nine-year track record of supporting a range of specialist lenders

2017 First investment

13 Investments to date

£555m+ Arranged facilities

0% Capital write downs or interest write offs

£36m Average loan facility size

## Private Credit Team

Dedicated private credit specialists supported by a team of more than 80 investment and support staff



**James Livingston**  
Partner and Co-Head



**Matt Smith**  
Partner and Co-Head



**Amy Crofton**  
Managing Director



**Oliver Bates**  
Director



**Daniel Lawson**  
Investment Director



**Matthew Timmons**  
Investment Manager



**Girish Wadhvani**  
Portfolio Manager

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### Important information

This document constitutes a financial promotion pursuant to section 21 of the Financial Services and Markets Act 2000 ("FSMA") and is issued on 31 March 2026 by Foresight Group LLP ("Foresight"), which is authorised and regulated in the United Kingdom ("UK") by the Financial Conduct Authority ("FCA"), under firm reference number 198020.

This document relates to the Foresight Enhanced Inheritance Tax Solution ("Foresight EITS").

This document is addressed and distributed by Foresight to (i) existing investors in the Fund through the Foresight EITS and (ii) financial advisers that are authorised and regulated by the Financial Conduct Authority. Investment in the Fund through Foresight EITS is only permitted through financial advisers. Financial advisers are required to explain to clients the risks of investing in the product and confirm the product is suitable for their clients. Financial advisers should only provide this document to potential investors if provided together with the Foresight ITS Investor Guide ("Investor Guide"), highlighting the FCA Prescribed Risk Warning section at the beginning of that document.

It is important to read the Investor Guide in full, in particular the customer agreement, and understand the key risks that are set out in that document, before a potential investor comes to an investment decision. An investment in the Fund is NOT suitable for all investors.

Applications to invest in the Fund through the Foresight EITS will only be accepted on the basis of the content and terms of the Investor Guide.

Foresight cannot provide legal, tax, financial or investment advice. Foresight has taken all reasonable care to ensure that all the facts stated in this document are true and accurate in all material respects. Assumptions, estimates and opinions contained in this document constitute our judgement as of the date of the document and are subject to change without notice. Any forward-looking statements or projections are based on a number of assumptions as to market conditions and there can be no guarantee that any projected results will be achieved.

Tax reliefs are dependent on individual circumstances and any reference to tax laws or levels in this document is subject to change. There can be no guarantee that the Fund's investments will continue to qualify for Business Relief ("BR"). A failure to meet the BR qualifying requirements could result in the investments losing their inheritance tax exempt status, resulting in adverse tax consequences for investors. The value of an investment could go down as well as up and it should be considered a long-term investment. Investing in unquoted shares may expose you to a significant risk of losing all of the money you invest. Past performance is not a guide to future performance and may not be repeated.