



Department
for Education

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www.gov.uk/contact-dfe

Email enquiry form:

www.education.gov.uk/contactus/dfe

Date: 24th April 2025

Mr D Bondt
Chair of Trustees
Broughton Jewish Cassel Fox Primary School
Legh Road
Salford
M7 4RT
By email: [REDACTED]

Company Number: 08133686

Dear Mr Bondt,

Notice to improve: Broughton Jewish Cassel Fox Primary School

We are writing to you in your capacity as the Chair of Broughton Jewish Cassel Fox Primary School (the Trust), to inform you that the Department for Education (the department) has assessed that the Trust's breaches of the Academy Trust Handbook (ATH) relating to financial management are significant enough to warrant a Notice to Improve. On this basis, we are issuing the Trust with a Notice to Improve on financial grounds. We understand that this decision may be disappointing and want to assure you that we recognise the positive action the Trust has taken to date to address the concerns.

As you know, the department has recently been working with the Trust. We recognise the cooperation and extensive discussions that have taken place between the Trust and officials and the changes you have already made to strengthen accounting and internal financial controls. However, our concerns remain, in relation to the weak financial position and financial management at the Trust, resulting in a formal request for exceptional financial support.

This letter and its annexes serve as a written Notice to Improve financial management at the Trust (Notice to Improve or "the Notice"). It reflects the weak financial position of the Trust and continued concerns on governance and oversight of financial management by the Board.

The Trust is required, pursuant to the provisions of the ATH and the Funding Agreement (FA), to comply with the terms of this Notice. These terms are set out in Annex A and Annex B.

Being issued with a Notice means that certain delegated authorities, as defined in the ATH, are revoked. All transactions previously covered by these delegations, regardless of their size, must now be approved in advance by the department, specifically:

- special staff severance payments
- compensation payments
- writing off debts and losses
- entering into guarantees, indemnities or letters of comfort
- disposals of fixed assets beyond any limit in the funding agreement
- taking up a leasehold or tenancy agreement on land and buildings of a duration beyond any limit in the Trust's funding agreement
- carry forward of unspent GAG from one year to the next beyond any limit in the funding agreement
- pooling of GAG

If the Trust seeks retrospective approval from the department this will be deemed a breach of the ATH. Further details of the approval process will be forwarded to the Trust's Accounting Officer upon acknowledgment of receipt of this letter. These delegated authorities shall be returned to the Trust once we are satisfied that the requirements of the Notice have been, and will continue to be, complied with to the satisfaction of the Secretary of State.

The department will monitor progress made towards meeting the requirements of this Notice and will keep us updated through regular case reviews. A decision to lift the Notice will be taken when we are satisfied the requirements set out in the Annexes have been met in full.

We will support the Trust as it implements the required changes through regular contact and clear routes of escalation to resolve any questions or queries you might have. However, if the Trust is unable to deliver the necessary improvement and fails to make sufficient progress against the original conditions, we reserve the right to issue a revised Notice and add further specific conditions. Should it become evident that the Trust is unlikely to fulfil the conditions and / or requirements set out in this Notice and / or within the agreed timescales, we will explore the contractual intervention options available.

In the event that the Trust fails to meet the requirements of this Notice to our satisfaction, it will be considered to have failed to comply with the terms of the ATH. Failure to comply will be deemed a funding agreement breach and may lead to termination.

If continued non-compliance with the ATH occurs, we may also refer the case to the Charity Commission and/or Insolvency Service for further investigation, as deemed appropriate in the circumstances.

We should be grateful if you would acknowledge receipt of this letter by email within three working days of the date of this letter to [REDACTED], who will be your main point of contact related to this Notice to Improve. In line with the requirements set out in our publishing policy, the Trust has 10 working days to offer any final comments on factual accuracy to DfE colleagues before publication. The Trust is required to publish the Notice on its website within 14 days of it being published on gov.uk and retain it there until the Notice is lifted.

We recognise that this may be an uncertain time for the Trust and its staff. We are mindful of creating additional pressures on individuals involved. Therefore, we ask the Trust to ensure appropriate provision is in place to support all its staff, as necessary. You may find the Education staff wellbeing charter (<https://www.gov.uk/guidance/education-staff-wellbeing-charter>) helpful.

We will continue to keep clear and regular lines of communication open with you. As such, [REDACTED], will be in contact shortly to answer any questions you may have, and to discuss the next steps in more detail including any support the Trust may require to drive forward the necessary improvements.

We look forward to hearing from you.

Yours sincerely

A handwritten signature in black ink, appearing to read "V. Beer", with a long horizontal flourish extending to the right.

Vicky Beer
Regional Director for North West, Department for Education

A handwritten signature in black ink, appearing to read "Lindsey Henning", with a long horizontal flourish extending to the right.

Lindsey Henning
Director, Schools Financial Support & Oversight, Regions Group, Department for Education

CC. Rabbi Yehuda Pearlman – Accounting Officer
Anthony Jaffe – Member
Bernard Cohen – Member
Dov Black - Member

Broughton Jewish Cassel Fox Primary School

Annex A

Notice to Improve

This Notice to Improve (the 'Notice') is a consequence of Broughton Jewish Cassel Fox Primary School (the 'Trust')

- failing to maintain robust oversight of the academy trust (Academy Trust Handbook 2024 para 2.1)
- failing to approve a balanced budget (para 2.10)
- failing to manage its cash position robustly (para 2.21)
- failing to report all related party transactions to ESFA in advance (para 5.41).

Conditions

1. The Trust is required to comply with all of the conditions set out in Annex B.

Financial management and governance requirements

2. The Trust is responsible for its own financial management, control and governance and is expected to take appropriate action to strengthen the weaknesses identified and return to compliance with the ATH.
3. The Trust should take all appropriate actions to ensure the action plan agreed with the department is fully implemented.
4. The department must be satisfied that the Trust is doing everything it can to rectify the weaknesses identified.

Monitoring and progress

5. The Trust is required to submit the evidence for the specific conditions to the timescales outlined in Annex B to enable the department to monitor compliance and progress.
6. Should it become evident that the Trust is unlikely to fulfil the conditions and / or requirements set out in this Notice and / or within the given timescales, the department will begin to consider and explore the contractual intervention options available.

Compliance and the end of the notice period

7. As outlined in Annex B, the Trust is required to submit evidence to demonstrate compliance with the conditions of this notice, which the department will use to monitor the Trust's progress. Annex B sets out the detail of the evidence required to fulfil the condition and the timescales to submit this evidence to the department.
8. When the Trust meets all the conditions outlined in this Notice, is fully compliant with the most recent edition of the ATH and no other breaches have been identified, we will write to the Trust to confirm that the Notice has been lifted.

Broughton Jewish Cassel Fox Primary School

Table of conditions

The table below summarises the conditions that have been placed upon Broughton Jewish Cassel Fox Primary School ("the Trust"). It sets out the evidence the Trust must provide, and the timescales the Trust must meet, to show that they have complied with the Notice to Improve ("the Notice"). All conditions set out in the table must be met before the Notice can be lifted.

Condition	Evidence required to show compliance with the notice	Timescale
<p>1. The trust should prepare and submit a revised financial plan. The plan should be externally validated by an independent expert.</p> <p>The plan should include as a minimum:</p> <ul style="list-style-type: none">• how the trust will achieve a cumulative surplus position This must be supported by robust budget forecasts through to 2028/29 with evidence to support realistic pupil number forecasts• a clear efficiency and savings plan setting out specific areas where further savings can be made across the trust	<p>Financial recovery consistent with the agreed Trust financial plan is demonstrated as evidenced in the budget forecast return and the audited financial statements for that year.</p> <p>Bank statements or receipts to demonstrate all debts to the Local Authority have now been paid in full and any future payments are being made in a timely manner.</p>	8 weeks
<p>2. The trust should undertake an independent review of the trust's financial management arrangements to identify any gaps and recommendations for improvement.</p> <p>The terms of reference of the review and the outcome must be shared with the DfE.</p> <p>This should cover:</p> <ul style="list-style-type: none">• Trust governance arrangements: (as a minimum, an assessment of the oversight exercised by the Trust	<p>The Trust must provide evidence of having reviewed and actioned any recommendations from the external review.</p>	10 weeks

<p>board, a skills audit of the current members and trustees)</p> <ul style="list-style-type: none"> • Trust procedures and policies. • A review of the trust's financial systems and processes <p>The review should consider the above areas in view of the regulatory framework governing academies and provide assurance on the level of compliance with those requirements. In particular, the Trust's Articles of Association, the Funding Agreement, the Academy Trust Handbook and the Companies Act 2006.</p> <p>Where non-compliance or improvements are identified, the trust should provide DfE with an action plan and timeline to address those issues.</p>		
<p>3. Following the review, the trust implements new financial management and monitoring structures and undertake further actions to strengthen challenge in managing the budget and finances. This must include ensuring effective processes are in place for the trust to monitor financial performance and the financial risks to its operation.</p>	<p>Submit written report, detailing the actions the trust has taken to strengthen the financial management and monitoring structures, to DfE.</p>	<p>8 weeks</p>
<p>4. The trust should make reasonable endeavours to implement recommendations for improvements identified by the independent SRMA.</p>	<p>The trust should provide DfE with details of the actions they have taken to attempt to implement the improvements identified by the SRMA. The trust may want to incorporate this within an action plan.</p>	<p>8 weeks</p>
<p>5. The trust should supply their monthly management accounts to DfE each month until further notice. The board must also consider these when it meets and be assured that it has appropriate oversight of the trust's financial position.</p> <p>The monthly management accounts should include:</p> <ul style="list-style-type: none"> • Revenue income and expenditure report with a narrative explaining any significant variances for the 	<p>The trust to submit the required information to DfE by the 25th of each month.</p> <p>The trust should also submit board meeting minutes evidencing that the management accounts have been discussed.</p>	<p>Until the Ntl is lifted</p>

<p>current full academic year. Income and expenditure classifications in this report should follow those in the Trust financial plan.</p> <ul style="list-style-type: none"> • A balance sheet showing the position at the end of the last calendar month and forecast to the end of the academic year. • A detailed monthly cash flow forecast rolling 12 months ahead • Details of any aged creditors 		
6. All Related Party Transactions must be pre-approved by the DfE.	Approval for all RPTs received before transaction takes place. Any transactions requiring retrospective approval would count as a breach of this condition.	Until the Ntl is lifted
7. All necessary information is published on the Trust's website as per the ATH.	The Trust has published all necessary information on their website, as required by the ATH.	4 weeks
8. The trust is required to: <ul style="list-style-type: none"> • Comply with the funding agreement requirement to submit all audited reports, accounts and statements to DfE on time and without qualification. • Submit an Academies budget forecast return (BFR) by the deadline required by DfE. 	The trust must submit audited financial statements by 31 December, and the BFR by the date required.	Until the Ntl is lifted
9. The trust requests approval from DfE, in advance, for any actions under the revoked freedoms in paragraph 6.18 of the ATH 2023. These requests should be sent using the enquiry form . Retrospective approval will be deemed as a breach of the ATH.	The trust must submit a request for approval for any actions relating to the delegated freedom revoked under the terms of the Ntl.	Until the Ntl is lifted
10. Ensure that all necessary Trustee contact details are up to date.	The trust must ensure its record on Get Information about Schools and Companies House is up to date.	4 weeks