



Department  
for Education

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[www.gov.uk/contact-dfe](http://www.gov.uk/contact-dfe)

Date: 11<sup>th</sup> May 2026

David Williams  
Chair of Trustees  
Orchard Learning Alliance  
Waingels College C/O Waingels College  
Waingels Road  
Woodley, Reading  
RG5 4RF  
Company number: 09620043  
By email: [REDACTED]

Dear Mr David Williams,

**Notice to improve: Orchard Learning Alliance**

We are writing to you in your capacity as Chair of Trustees for Orchard Learning Alliance (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. Specifically, we are concerned that the trust has breached the following paragraphs of the ATH:

- Part 2** *Financial oversight / financial planning, Financial controls, financial oversight, and management information.*
- Part 2** *Financial oversight, Regular financial monitoring, Timely, accurate management information and Reporting to trustees.*
- Part 3** *Each trust must maintain an internal scrutiny programme... findings reported to audit/risk committee and board. (previous CFO failings)*
- 1.37** *The Accounting Officer is personally responsible for escalating concerns over regularity, propriety, or value for money to the board and DfE.*
- Part 2** *Main financial requirements, Value for money, cost control, workforce planning and affordability.*

On this basis, we are issuing the trust with a Notice to Improve in relation to its financial management. While we recognise that this decision may be disappointing, it reflects the seriousness of the matters identified and the expectation that the Board takes decisive action.

Despite the steps taken to date, significant concerns remain regarding the trust's fragile financial position and the effectiveness of its financial management arrangements. The Board is expected to provide robust oversight and take immediate action to address these weaknesses.

This letter and its annexes constitute a formal Notice to Improve ("the Notice") in respect of financial management at the trust. It reflects the significant breaches of the ATH.

Being issued with the Notice means that certain delegated authorities, as defined in the AHT, 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 constitute a breach of the ATH. Further details on the approval process will be provided to the trust's Accounting Officer once receipt of this letter has been acknowledged. Delegated authorities will be reinstated when we are satisfied that the requirements of the Notice have been met, and will continue to be met, to the satisfaction of the Secretary of State. The department will monitor progress against the requirements of the Notice and will keep the trust informed through regular case reviews. A decision to lift the Notice will be taken once we are satisfied that all requirements set out in the Annexes have been fully met.

We will support the trust as it implements the necessary changes through regular contact and clear escalation routes for any questions or issues that may arise. However, if the trust does not deliver the required improvements or fails to make sufficient progress against the original conditions, we reserve the right to issue a revised Notice and apply further specific conditions. Should it become clear that the trust is unlikely to meet the conditions and/or requirements of the Notice within the agreed timescales, we will consider the contractual intervention options available.

If the trust fails to meet the requirements of the Notice to our satisfaction, it will be in breach of the ATH. Such a failure would also constitute a breach of the funding agreement and may result in termination.

If the trust's non-compliance with the ATH continues, we may also refer the matter to the Charity Commission and/or the Insolvency Service for further investigation, where appropriate.

We would be grateful if you could please acknowledge receipt of this letter by email within three working days to [REDACTED] ([REDACTED]), who will act as your main point of contact in relation to the Notice. In accordance with our publishing policy, the trust has 10 working days to provide any final comments on factual accuracy to DfE colleagues before publication. The trust must also publish the Notice on its website within 14 days of its publication on GOV.UK and ensure it remains available until the Notice is lifted.

In taking these actions, we are very mindful of both the need to protect the educational interests of the children in the schools within the trust and the additional pressures this may generate for staff. As such we would ask the Trust to ensure that appropriate provision is in place to support its staff, as necessary. You may find the Education staff wellbeing charter (<https://www.gov.uk/guidance/education-staff-wellbeing-charter>) helpful. I will also ensure that my team keep regular contact with you and will respond quickly to any questions about this process.

We will continue to maintain clear and regular communication with you. Accordingly, [REDACTED] will be in touch shortly to address any questions you may have and to discuss the next steps in more detail, including any support the trust may need to drive the required improvements.

We look forward to hearing from you.

Yours sincerely



**Dame Kate Dethridge**  
**Regional Director for South East, Department for Education**



**Gavin Davies**  
**Interim Director, Schools Financial Support & Oversight, Regions Group,**  
**Department for Education**

CC. Tom Bartlett Accounting Officer, [REDACTED].com  
Robert Majilton Chief Financial Officer, [REDACTED].com

## **Annex A: Orchard Learning Alliance**

### **Notice to Improve**

This Notice to Improve (the 'Notice') is a consequence of Orchard Learning Alliance (the 'Trust')

Weaknesses in compliance with the Academy Trust Handbook 2025, particularly within:

- Part 2 (Main financial requirements): financial oversight, in-year monitoring, cost control and value for money
- Part 1 (Roles and responsibilities): effectiveness of assurance and escalation arrangements
- also, serious failures of financial governance

### **Conditions**

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

### **Financial management and governance requirements**

1. The Trust is responsible for ensuring effective financial management, control, and governance.
2. It must take appropriate action to address the weaknesses identified and restore compliance with the Academies Trust Handbook (ATH). (*Evidence of monthly management accounts have been continued to be received since P2 as per department request*).
3. The Trust must ensure the agreed action plan with the department is fully implemented. (*An agreed action plan with the Department (DfE) is a formal, structured document that sets out what the Trust must do, by when, and who is responsible, to address weaknesses—most commonly in financial management and governance*).
4. The department must be assured that the Trust is taking all reasonable steps to rectify the identified issues.

### **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 set out in **Annex B**, the Trust must provide evidence demonstrating compliance with each condition, within the specified timescales.
8. This evidence will be used by the department to assess the Trust's progress.
9. When the Trust has met all conditions, is fully compliant with the latest ATH, and no further breaches are identified, the department will issue written confirmation that the Notice has been lifted.

## Annex B: Orchard Learning Alliance

### Table of conditions

The table below summarises the conditions that have been placed upon Orchard Learning Alliance (“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.

<b>Condition 1</b>	<p>The Trust is required to:</p> <ul style="list-style-type: none"><li>a) Meet funding agreement obligations by submitting all audited reports, accounts, and statements to the DfE on time and unqualified.</li><li>b) Submit the BFR by the DfE’s required deadline.</li><li>c) Contact the DfE at the earliest opportunity if it is unable to adhere to the schedule in the Trust’s financial plan (<b><i>The Trust’s financial plan is the budget and forecast position submitted via the Budget Forecast Return (BFR) including any recovery assumptions built into the plan.</i></b>)</li></ul>
<b>Evidence required to show compliance with condition 1</b>	<p>Audited financial statements must be submitted to the DfE by 31 December 2026 and each subsequent year until the Ntl is lifted.</p> <p>The BFR must be submitted by 31 August annually. In year returns must evidence recovery aligned to the Trust’s financial plan at 5 months (end January) and 9 months (end May). <i>Specifically, evidence that:</i></p> <ul style="list-style-type: none"><li>• <i>Actual performance and forecasts at Month 5 and Month 9</i></li><li>• <i>Are consistent with the recovery profile set out in the BFR</i></li><li>• <i>Or, where not, that variances are explained with mitigating actions</i></li></ul>

<b>Timescale for condition 1</b>	<p>Audited reports, accounts, and statements must be submitted by 31 December 2026 and each subsequent year until the Ntl is lifted. The BFR must be submitted by its required annual deadline.</p> <p>In year reforecasting must be completed at 5 months (31 January) and 9 months (31 May) each year until the Ntl is lifted.</p>
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<b>Condition 2</b>	<p>We will expect the trust to continue to supply the following:</p> <p>Financial information on a monthly basis for a period of 12 months from agreement of the plan. The frequency of reports thereafter will be determined by the DfE, based on progress against the Trust financial plan:</p> <ul style="list-style-type: none"> <li>• Revenue income and expenditure report with a narrative explaining any significant variances for the current full academic year. Income and expenditure classifications in this report should follow those in the Trust financial plan</li> </ul>
<b>Evidence required to show compliance with condition 2</b>	<p>The Trust will commit to submitting all required information to the DfE in a timely manner for a minimum of 12 months and on an ongoing basis until further notice.</p>
<b>Timescale for condition 2</b>	<p>Until the Ntl is lifted.</p>

<b>Condition 3</b>	<p>Submit monthly management accounts to DfE before the end of the concerned month.</p> <p>By the 26<sup>th</sup> of each month, provide:</p>
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	<ul style="list-style-type: none"> <li>i. Previous month's income and expenditure account, with cumulative opening and closing balances</li> <li>ii. Monthly cashflow, with a forecast for the rest of 2025/26 financial year supported by the bank statement as at the preceding month-end.</li> <li>iii. Balance Sheet as at the preceding month-end.</li> <li>iv. Aged debtors and creditors report</li> </ul>
<b>Evidence required to show compliance with condition 3</b>	Submission of monthly management accounts to DfE.
<b>Timescale for condition 3</b>	Until the Ntl is lifted.

<b>Condition 4</b>	Submit minutes from the trust board meetings and its finance committee meetings to the DfE by the end of the month of the meeting taking place, until these conditions have been fully resolved.
<b>Evidence required to show compliance with condition 4</b>	<p>Submission of trust board meeting minutes to DfE.</p> <p>Trust to provide a schedule of the meetings for the remainder of 2025/26 and for 2026/27 and submit minutes by the end of the month the meeting has taken place in accordance with the schedule.</p>
<b>Timescale for condition 4</b>	Until the Ntl is lifted.

<b>Condition 5</b>	Agree to regular review meetings with the DfE, to ensure progress is being made and give the opportunity for the trust to discuss any ongoing issues.
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<b>Evidence required to show compliance with condition 5</b>	Attendance at meetings with DfE.
<b>Timescale for condition 5</b>	Until the Ntl is lifted.

<b>Condition 6</b>	The Trust must ensure that its annual report and accounts are prepared in accordance with the Charity Commission's Statement of Recommended Practice (SORP) and the ESFA's Accounts Direction.
<b>Evidence required to show compliance with condition 6</b>	Annual accounts that are fully compliant with both the SORP and the Academy Accounts Direction.
<b>Timescale for condition 6</b>	Ongoing as per requirement of ATH.

<b>Condition 7</b>	<p>In accordance with Part 5 (Delegated authorities) and Part 6 (The regulator and intervention) of the Academy Trust Handbook 2025, where the Trust is subject to regulatory intervention, certain delegated authorities are revoked, and the Trust must seek DfE approval in advance for all actions specified in the relevant Notice to Improve or direction</p> <p>Must be submitted through the <a href="#">Access the Customer Help Portal - Customer Help Portal</a> Retrospective requests will be deemed non-compliant with the ATH.</p>
<b>Evidence required to show compliance with condition 7</b>	The Trust is required to request approval before undertaking any actions associated with the delegated freedom revoked by the Ntl.

<b>Timescale for condition 7</b>	Until the Ntl is lifted.

<b>Condition 8</b>	All Related Party Transactions must be pre-approved by the DfE.
<b>Evidence required to show compliance with condition 6</b>	Approval for all RPTs received before transaction takes place. Any transactions requiring retrospective approval would count as a breach of this condition.
<b>Timescale for condition 8</b>	Duration of the full term of the Ntl.

<b>Condition 9</b>	The Trust is required to provide the DfE with the latest internal audit findings for the 2025/26 financial year, together with all actions taken, by December 2026.
<b>Evidence required to show compliance with condition 9</b>	Submission of internal audit findings, together with a narrative or table detailing actions taken, by December 2026.
<b>Timescale for condition 9</b>	By December 2026.

<b>Condition 10</b>	Following an SRMA visit, the trust must submit a credible plan confirming which of the SRMA's recommendations will be implemented, and how. The plan should clearly demonstrate how the trust will achieve the intended outcomes, such as financial recovery, financial sustainability, improved financial governance, and staffing structures.
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<p><b>Evidence required to show compliance with condition 10</b></p>	<p>The SRMA deployment was assigned December 2025, and initial face -to- face visit commenced in February 2026.</p> <p>SRMA report was due to be submitted to trust after Easter term, due to trust submitting P6 revised actual/reforecast/budgeted figures, the report will now be share by end of April/Early May 2026.</p> <p>The trust must produce an action plan on how they intend to implement appropriate recommendations identified by the SRMA.</p> <p><i>(SRMAs are independent experts who provide recommendations based on their experience, and some of these may be mutually exclusive. As a result, it may not be appropriate or feasible to implement every recommendation in full. The trust is responsible for developing a credible financial recovery plan, which is likely to reflect the SRMA’s recommendations but may take a different approach where justified. The key requirement is that the plan delivers financial stability).</i></p>
<p><b>Timescale for condition 10</b></p>	<p>SRMA deployment to be completed by July 2026.</p> <p>There is no prescribed timescale for completion of actions arising from an SRMA report. The Trust will need to agree a time-bound action plan with the DfE, prioritising high-risk actions for early completion and setting realistic milestones for medium-term improvements, with ongoing monitoring and Board oversight.</p> <p>Action plan to be submitted within 6 weeks of the completion of the SRMA deployment and with recommendations to be implemented reflected in the recovery plan in condition 1.</p> <p><i>Potential implantation period guidelines:</i></p> <ul style="list-style-type: none"> <li>• <i>Governance/ policy changes – 1 – 3 months</i></li> <li>• <i>Financial controls/ reporting improvements – 3 – 6 months</i></li> <li>• <i>Staffing restructures/ long-term savings – 6 – 12 months</i></li> </ul>

	Progress updates on the recommendations being implemented to be submitted monthly, for the duration of the Notice.
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<b>Condition 11</b>	<p>Trust to consider strengthening governance by appointing further independent trustees to the board, which are to be agreed in advance with the DfE by 15 June 2026.</p> <p>If the number of trustees changes, the Articles of Association to be updated the newest model to reflect the changes in numbers. <i>(This will apply only if the number of trustees changes. Should this be the case, the Trust will need to ensure that the Articles of Association are updated to the latest model, cleared with the Department, and published within the required timescales.)</i></p>
<b>Evidence required to show compliance with condition 11</b>	<p>Provide DfE with evidence of board minutes at which this condition was discussed and considered by 20 July 2026. Minutes should record the outcomes of the discussion and the rationale for the decisions.</p> <p>If required, Trust to clear the new Articles of Association with the DfE and uploads them on the website by 5 June 2026.</p>
<b>Timescale for condition 11</b>	<p>By 20 July 2026</p> <p>By 5 June 2026 (if required)</p>