



Department  
for Education

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

David Davidson  
Chair of Trustees  
Changing Lives Learning Trust  
West Lakes Academy,  
Main Street,  
Egremont,  
CA22 2DQ

Company Number: 06627459

By email: [REDACTED]

26 June 2026

Dear Mr Davidson,

### **Notice to Improve: Changing Lives Learning Trust**

We are writing to you in your capacity as the Chair of Changing Lives Learning Trust (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 been monitoring the Trust's progress towards meeting the actions set out in the letter of 4 March 2026. 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.

As you are aware, the Trust failed to submit its audited financial statements and auditor's management letter by the 31 December 2025, and associated conditions of the Notice to Improve Warning Letter. This is a formal requirement of the Trust's Funding Agreement (FA) as set out in the ATH, paragraphs 4.1 - 4.2 and 4.4.

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 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<sup>1</sup> 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 the necessary improvements.

We look forward to hearing from you.

Yours sincerely,



**Mark Taylor**  
**Interim Regional Director for North West, Department for Education**



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

CC. David Dennis (Accounting Officer)  
Georgina Wilson (Member)  
Mick Walters (Member)  
Samantha Twiselton (Member)  
Vanessa Haywood (Member)

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<sup>1</sup> Education staff wellbeing charter: <https://www.gov.uk/guidance/education-staff-wellbeing-charter>

## **Annex A – Notice to Improve conditions**

### **Changing Lives Learning Trust Notice to Improve**

This Notice to Improve (the ‘Notice’) is a consequence of Changing Lives Learning Trust (the ‘Trust’):

- Failing to ensure the accounting officer completes and signs an annual statement on regularity, propriety and compliance, and submits it to DfE with the audited accounts (Academy Trust Handbook 2025 para 1.35)
- Failing to maintain robust oversight of the academy trust (para 2.1)
- Failing to ensure financial plans are prepared and monitored for the trust to satisfy itself it will remain a going concern and financially stable (para 2.8)
- Failing to provide a 3-year budget forecast to the DfE (para 2.8)
- Failing to ensure rigour and scrutiny in budget management (para 2.9)
- Failing to approve a balanced budget (para 2.10)
- Failing to ensure budget forecasts are accurate (para 2.11)
- Failing to notify DfE within 14 calendar days of its meeting, if proposing to set a revenue deficit budget for the current financial year, which it cannot address after taking into account unspent funds from previous years (para 2.17).
- Failing to prepare management accounts setting out its financial performance and position (para 2.18)
- Failing to share management accounts with the chair of trustees and the board to be assured it has appropriate oversight of the trust’s financial position (para 2.19)
- Failing to ensure appropriate and timely action is being taken to maintain financial viability (para 2.20)
- Failing to submit its internal scrutiny summary report to DfE by 31 December 2025 (para 3.20)
- Failing to submit its audited financial statements and auditor’s management letter to DfE by 31 December 2025 and publish the audited report and accounts on the trust’s website by 31 January 2026 (para 4.1–4.2 and 4.4)

### **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.

## Annex B: Changing Lives Learning Trust - Table of Conditions

The table below summarises the conditions that have been placed upon Changing Lives Learning Trust (“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>	The Trust must ensure its compliance with publication of necessary information on the Trust’s website, as per the ATH.
<b>Evidence required to show compliance with condition 1</b>	The Trust has published all necessary information on their website, as required by the ATH and confirmed to the DfE.
<b>Timescale for condition 1</b>	This is to be complete by 31 July 2026.

<b>Condition 2</b>	Prepare and submit a revised Trust financial plan. The plan should be externally validated by an independent expert (such as those available at the Association of School and College Leaders, the National Association of Head Teachers or the Institute of School Business Leaders). The plan must be submitted no later than 31 July 2026. The plan must include, as a minimum: i. how the Trust will achieve an in-year surplus position by the end of August 2027 and each year thereafter. This must be supported by robust budget forecasts through to 2027/28 with evidence to support realistic pupil number forecasts ii. a clear efficiency and savings plan setting out specific areas where further savings can be made across the Trust
<b>Evidence required to show compliance with condition 2</b>	Financial recovery consistent with the agreed Trust financial plan is demonstrated as evidenced in monthly management accounts, the budget forecast return and the audited financial statements for that year.
<b>Timescale for condition 2</b>	Approved financial plan to be provided by 31 July 2026.

<b>Condition 3</b>	The Trust is required to: 3a) submit details and action plan of how the Trust will address all recommendations made by the internal scrutineer and the timescale(s) when this will be achieved from the 2024/25 internal scrutiny report. 3b) provide DfE with any other internal scrutiny reports, if requested.
<b>Evidence required to show compliance with condition 3a</b>	The Trust must provide the DfE with details/timescales of the actions that the Trust will/has put in place to address all recommendations made by the internal scrutineer.
<b>Timescale for condition 3a</b>	This is to be completed by 31 July 2026.
<b>Evidence required to show compliance with condition 3b</b>	Any other internal audit findings and scrutiny reports must be made available to the DfE on request.
<b>Timescale for condition 3b</b>	Additional deadlines will be given when further internal audit findings are requested.

<b>Condition 4</b>	The Trust must supply the following 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: <ol style="list-style-type: none"> <li>1. 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> <li>2. A balance sheet showing the position at the end of the last calendar month and forecast to the end of the academic year; and</li> <li>3. A detailed monthly cash flow forecast rolling 12 months ahead.</li> <li>4. Details of any further aged creditors, which cause cash flow pressures.</li> <li>5. Provide separate accounting details for any 'central' or 'core' teams within the Trust.</li> <li>6. Any other financial information requested by the DfE.</li> </ol>
<b>Evidence required to show compliance with condition 4</b>	The Trust submits the required information to DfE on time for a minimum of 12 months and until further notice. The Trust must continue providing the DfE with monthly management accounts.
<b>Timescale for condition 4</b>	The financial information and management accounts must be submitted to DfE by 24 <sup>th</sup> of the month, until further notice.

<b>Condition 5</b>	The Trust is required to: 5a) continue engaging proactively with the DfE and the incoming trusts, to gain formal agreement to move the schools into a High-Quality Trust (HQT). 5b) work with the incoming HQT(s) to enable to transfer of the schools by 1 December 2026 (subject to formal decision), including meeting all applicable steps set out in the <a href="#">Information for academy trusts about academy transfer - GOV.UK</a> . 5c) consider additional support to strengthen leadership and governance, to ensure timely transfer.
<b>Evidence required to show compliance with condition 5a</b>	Continued and active engagement up to formal decision.
<b>Timescale for condition 5a</b>	Up until formal decision.
<b>Evidence required to show compliance with condition 5b</b>	Take all reasonable steps to facilitate the transfer of the nine schools.
<b>Timescale for condition 5b</b>	By 1 December 2026 (subject to formal decision).
<b>Evidence required to show compliance with condition 5c</b>	Where additional support to strengthen leadership and/or governance is not taken forward, the Trust must provide a strong rationale which the DfE deems satisfactory.
<b>Timescale for condition 5c</b>	Up until completion of transfer.

<b>Condition 6</b>	The Trust is required to: 6a) Comply with the funding agreement requirement to submit all audited reports, accounts and statements to the department on time and without qualification. 6b) Submit an Academies budget forecast return outturn (BFR) by the deadline required by the department.
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<b>Evidence required to show compliance with condition 6a</b>	The department receives the Trust's audited financial statements by 31 December 2026, each year until the Ntl is lifted.
<b>Timescale for condition 6a</b>	Submit audited reports, accounts, and statements by 31 December 2026 and each year thereafter until the Ntl is lifted.
<b>Evidence required to show compliance with condition 6b</b>	The department receives the Trust's BFR by the date required and each year until Ntl is lifted.
<b>Timescale for condition 6b</b>	Submit BFR by date required, each year until Ntl is lifted.

<b>Condition 7</b>	The Trust must request approval from the department, in advance, for any actions under the revoked freedoms in 6.19 of the Academy Trust Handbook. These requests should be sent using the <a href="#">Customer Help Portal</a> . Retrospective approval will be deemed as a breach of the Academy Trust Handbook.
<b>Evidence required to show compliance with condition 7</b>	The Trust must submit a request for approval for any actions relating to the delegated freedom revoked under the terms of the Ntl.
<b>Timescale for condition 7</b>	Until the Ntl is lifted.

<b>Condition 8</b>	All Related Party Transactions (RPT) must be pre-approved by the DfE.
<b>Evidence required to show compliance with condition 8</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>	Until the Ntl is lifted.