



Department
for Education

Department for Education
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www.gov.uk/contact-dfe

Date: 16 April 2026

Antonia Noble
Chair of Trustees
SAND Academies Trust
C/O The Milestone School Longford Lane
Longlevens, Gloucester
GL2 9EU
Company number: 11968610
By email: [REDACTED]

Dear Ms Noble

Notice to improve: SAND Academies Trust

We are writing to you in your capacity as the Chair of SAND Academies 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 that basis, we are issuing the trust with a Notice to Improve on financial grounds. We understand that this decision is expected, but still disappointing and want to assure you that we recognise the positive engagement the trust is demonstrating.

As you know, the department has been monitoring the trust's progress towards meeting the actions set out in Judy Anckorn's Notice to Improve Warning letter of 26 January 2026 and funding support decision letter of 26 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. We also recognise the extensive work that has been carried out by the new trust Chief Finance Officer in discovering and reporting the historic financial failings.

However, we remain extremely concerned in relation to the significantly weak financial position and financial governance at the trust.

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 conditions and/or 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 conditions and/or 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 conditions and/or 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 charter¹ helpful.

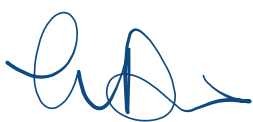
We will continue to keep clear and regular lines of communication open with you. As such, [REDACTED] [REDACTED] will be in contact shortly to answer any questions you may have, and to discuss the next steps in more detail including any support the trust may require to drive the necessary improvements.

We look forward to hearing from you.

Yours sincerely



Lucy Livings
Regional Director for South West, Regions Group, Department for Education



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

CC. David Moran, Interim Accounting Officer of the Trust [REDACTED]

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

Annex A: SAND Academies Trust

Notice to Improve

This Notice to Improve (the 'Notice') is a consequence of SAND Academies Trust (the 'trust')

- *Failing to maintain robust oversight of the academy trust, including the cash position, bringing into doubt its ability to operate as a going concern as required in the Academy Trust Handbook (ATH) paragraphs 2.2, 2.6, 2.8, 2.11 and 2.17 to 2.21*

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 must 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 and/or requirements 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: SAND Academies Trust

Table of conditions

The table below summarises the conditions that have been placed upon SAND Academies 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 (please note the first 10 conditions were set out in the deficit funding letter).

Condition 1	The trust must put an emergency stop to all non-essential payments.
Evidence required to show compliance with condition 1a	Board agreement to introduce an amendment to the trust's scheme of delegation requiring approval by the trust's central finance team for any future expenditure.
Timescale for condition 1a	By 03 April 2026 -extension granted to 24 April 2026
Evidence required to show compliance with condition 1b	Provide the Department for Education with evidence of a notification being sent to all budget holders regarding the revisions to the trust's scheme of delegation. Budget holders should be required to confirm receipt of the notification and compliance be monitored centrally
Timescale for condition 1b	By 03 April 2026 -extension granted to 24 April 2026

Condition 2	The trust must submit to the Department for Education the monthly aged creditor reports for the 2024/25 financial year and year to date.
Evidence required to show compliance with condition 2	Aged creditors reports submitted - Partial breach of previous conditions
Timescale for condition 2	By 03 April 2026 and ongoing

Condition 3	The trust must allow the Department for Education sight of and to agree to an updated draft instruction to the National Governance Association on what the remit of a revised External Review of Governance (ERG) will be.
Evidence required to show compliance with condition 3	The trust must send over the draft instruction for the ERG remit ahead of a call with the Department for Education to discuss and agree an updated instruction - Partial breach of previous conditions
Timescale for condition 3	By 03 April 2026

Condition 4	The trust must commission an independent review of its budget setting and monitoring process in 2025/26 and 2026/27.
Evidence required to show compliance with condition 4a	Independent review to establish lessons learnt and recommendations for improvement.
Timescale for condition 4a	By 30 April 2026
Evidence required to show compliance with condition 4b	The proposed terms of reference must be shared with Department for Education for agreement ahead of engagement.
Timescale for condition 4b	By 30 April 2026
Evidence required to show compliance with condition 4c	The outcome must be shared with Department for Education.
Timescale for condition 4c	Within 5 days of receipt.
Evidence required to show compliance with condition 4d	The trust must commit to action any recommendations from the review and provide evidence that they have been actioned
Timescale for condition 4d	Within 3 months of the review.

Condition 5	The trust must accept a further SRMA deployment to support the Financial Recovery Plan.
Evidence required to show compliance with condition 5	Follow-up SRMA deployment to focus on support for the CFO in creating a workable trust Financial Recovery Plan. The Department for Education would then expect the trust to action any recommendations raised in this deployment.
Timescale for condition 5	By 29 May 2026

Condition 6	The trust is required to: Prepare and submit a revised Trust Financial Recovery Plan to the Department for Education. Financial Recovery Plan must implement SRMA recommendations, and Integrated Curriculum and Financial Planning (ICFP) findings.
Evidence required to show compliance with condition 6	The plan should be agreed by the trust board and externally validated by an independent expert. The plan must include, as a minimum: i. how the trust will work to achieve a balanced budget for 2026/27 and maintain this each year thereafter. This must be supported by robust budget forecasts through to 2028/29 and detail of assumptions used to support the figures. ii. an interim recovery plan must be submitted to the Department for Education by 08 May. iii. evidence to support realistic pupil number forecasts contained in the plan iv. a clear efficiency and savings plan setting out specific areas where further savings can be made across the trust (applying SRMA recommendations and ICFP findings) v. a cashflow forecast for an 18-month upcoming period. The trust must provide SFSO with details of the actions it has taken to implement SRMA recommendations and ICFP findings. The trust must also provide details of the level of savings achieved.

Timescale for condition 6	By 08 May & 12 June 2026
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Condition 7	The trust must submit to the Department for Education monthly management accounts, cashflow forecasts and the risk & issues register.
Evidence required to show compliance with condition 7a	A copy of monthly management accounts including cashflow, copies of latest bank statement and aged creditors and debtors to be sent to SFSO. Copy of the risk & issues register, with changes highlighted.
Timescale for condition 7a	On a date to be agreed, such date to be agreed by 27 April 2026.
Evidence required to show compliance with condition 7b	Management accounts must be compliant with the relevant section of ATH 2.18 to 2.21. The management reports must be submitted to SFSO by 17th of the month, until further notice. The frequency of reports thereafter will be determined by SFSO, based on progress against the recovery plan.
Timescale for condition 7b	On a date to be agreed, such date to be agreed by 27 April 2026.

Condition 8	The trust must provide the Department for Education copies of Board minutes, Finance Committee meeting minutes and Audit & Risk Committee meeting minutes from March 2025 to the present date.
Evidence required to show compliance with condition 8	Copies of minutes requested be submitted via email.
Timescale for condition 8	By 30 April 2026

Condition 9	The trust must provide to the Department for Education copies of the monthly management accounts that were provided to the board for the 2024/25 financial year to date.
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Evidence required to show compliance with condition 9	Copies of monthly management accounts sent by email
Timescale for condition 9	by 10 April 2026

Condition 10	Provide copies to the Department for Education of all future trust board and committee meeting minutes, alongside copies of all papers, documents and reports considered at these meetings. The Board and committee must evidence robust trustee oversight and governance, and where applicable, decisions made which represent value for money.
Evidence required to show compliance with condition 10	Minutes to be shared 5 working days following each committee/trust meeting. Evidence demonstrating the board is providing the right balance of challenge and has the skills necessary to carry out its duties effectively should be evidenced in the trust board meetings minutes. -Partial breach of previous conditions
Timescale for condition 10	Ongoing

Condition 11	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 Customer Help Portal. Retrospective approval will be deemed as a breach of the Academy Trust Handbook.
Evidence required to show compliance with condition 11	The trust must submit a request for approval for any actions relating to the delegated freedom revoked under the terms of the Notice.
Timescale for condition 11	Until the Ntl is lifted.

Condition 12	Commission a wholly independent review of the trust's systems, governance and processes that led to the trust financial failings by no later than 30 April 2026. The terms of reference of the review must be approved by the Department for Education in advance and the outcome must be shared with the DfE.
Evidence required to show compliance with condition 12a	Submit the Terms of Reference to the Department for Education's approval in advance of a provider being appointed.
Timescale for condition 12a	By 30 April 2026
Evidence required to show compliance with condition 12b	Share the findings of the independent review of the trusts financial systems, governance and processes with the Department for Education within 2 weeks of the completion of the review.
Timescale for condition 12b	Within 2 weeks of the completion of the review

Condition 13	Provide evidence to the Department for Education that the trust has instructed an independent scrutineer ATH 3.17 to carry out its programme of internal scrutiny, including what reviews will be undertaken and when reviews will take place.
Evidence required to show compliance with condition 13	Submit evidence of: 1. discussions held and decisions made by trustees in relation to the programme of work to be delivered regarding internal scrutiny, 2. confirmation of the reviews to be undertaken and 3. when the reviews will take place
Timescale for condition 13	By 22 May 2026

Condition 14	The trust must ensure that effective arrangements are in place for its members to hold the trust board to account for performance and governance. The trust must obtain assurance that these arrangements are operating effectively, formally draw this condition to the attention of its members, and provide evidence to the department of the actions taken and assurance obtained.
Evidence required to show compliance with condition 14	The trust must demonstrate how it has tested the effectiveness of member oversight and what actions it has taken or will take - working with members - where assurance has been insufficient. This evidence should include coverage of, but is not limited to: - review and challenge the trust board's performance, including through scrutiny of the annual report and accounts, audited financial statements and any governance or external reviews - engage appropriately in the trust's Annual General Meeting - understand and, where necessary, exercise their powers to appoint or remove trustees in order to uphold effective governance and protect the trust's charitable purposes - keep the trust's articles of association under review, and initiate or approve amendments where these are necessary to ensure continued fitness for purpose - maintain sufficient independence from the trust board to provide objective oversight and effective challenge - remain informed of relevant developments in education policy, charity law and governance best practice which may affect the trust - maintain appropriate records of decisions and reflections, demonstrating how member actions and interventions have influenced governance effectiveness and the trust's strategic direction
Timescale for condition 14	By 12 June 2026

Condition 15	The trustees must assure themselves that suitable arrangements are in place, whereby the trust board has the appropriate skill set and processes in place to challenge and hold to account the Accounting Officer, Chief Finance Officer and other members of the executive management team and evidence this.
Evidence required to show compliance with condition 15a	The trust board must comply with the external review of governance commissioned by the Department to deliver a comprehensive, external, and independent skills audit, which must include: • Assessment of individual trust board members. • Evaluation of the board as a whole. • Review of financial management and governance within the trust.
Timescale for condition 15a	Ongoing
Evidence required to show compliance with condition 15b	The Department for Education must approve the Terms of Reference (TOR) for all independent audits and departmental approval is also required prior to the appointment of any individual or organisation conducting these audits.
Timescale for condition 15b	Ongoing
Evidence required to show compliance with condition 15c	The trust board must provide clear evidence that it has sufficient skills and capability to retain oversight of the trust and deliver financial improvements.
Timescale for condition 15c	Ongoing
Evidence required to show compliance with condition 15d	The trust board submits evidence of terms of reference and scheme of delegation that evidence the clear lines of accountability, details of performance management arrangements such as who on the board reviews CEO performance, who sets KPIs and who sets salary/agrees any performance awards and bonuses.
Timescale for condition 15d	Ongoing

Evidence required to show compliance with condition 15e	Evidence demonstrating the board is providing the right balance of challenge and has the skills necessary to carry out its duties effectively should be evidenced in the trust board meetings minutes.
Timescale for condition 15e	Ongoing

Condition 16	The trust must ensure the following support structures are fully operational: - active support is agreed with the Department for Education and in place for the trust's Chair. - professional peer support is in place for the recently appointed CFO.
Evidence required to show compliance with condition 16	These measures must be demonstrably contributing to improved leadership, governance, and accountability. Evidence may include: - Support agreement or confirmation email - Schedule of support sessions or outline of arrangements - Summary of objectives - Quarterly progress reports submitted to Regions Group that are agreed by each party
Timescale for condition 16	By 22 May 2026

Condition 17	The trust must review the statutory audit arrangements to provide an independent view of the trusts financial records as required by company law
Evidence required to show compliance with condition 17a	The Board must review the current audit arrangement to ensure that the statutory audit is robust and verifies that financial statements present a true and fair view of the trust's financial position.
Timescale for condition 17a	By 17 July 2026

Evidence required to show compliance with condition 17b	Board to provide a summary of deliberations and evidence showing tendering and engagement of audit partner to the Department for Education.
Timescale for condition 17b	By 17 July 2026

Condition 18	The trust must, in consultation with its HR and legal advisers, undertake a comprehensive review of its structure and staffing models as a means of reducing costs ahead of the 2026/27 academic year.
Evidence required to show compliance with condition 18	The trust must submit to the DfE a written assessment setting out: • the options considered, • the anticipated financial and operational impact of those options • the timeline to completion and any further exits that will be planned, including those that may be voluntary.
Timescale for condition 18	By 08 May 2026