Department for Education

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The Members and Trustees of Langley Hall Primary Academy Trust
Station Road,
Langley
SL3 8BY

By email only: [redacted] and [redacted]

16 June 2026

Dear Mr Carleton,

Termination Warning Notice to the Members and Trustees of Langley Hall Primary Academy Trust in respect of Langley Hall Primary Academy

In accordance with clause 7.2 (a) of the Funding Agreement for Langley Hall Primary Academy Trust, the Secretary of State may issue a Termination Warning Notice (TWN) where she considers that the Academy Trust has breached the Funding Agreement.

I was recently informed that auditors have placed a 'disclaimer of opinion' on the Trust's 2024/25 financial statements, meaning they cannot confirm that the accounts show a true and fair view of the Trust's financial position. This is a breach of clauses 1.15 and 4.22 of the funding agreement which state the following[1]:

> *1.15 – The Academy Trust must conduct the Academy within the terms and requirements of:*
>
> > *c) the Academies Financial Handbook, as stated in clauses 4.6-4.8; and*
> > *d) this Agreement.*
>
> *4.22 – The accounts must carry an audit report stating whether, in the auditors' opinion, the accounts show a true and fair view of the Academy Trust's affairs. The accounts must also be accompanied by such other audit reports, relating to the use of grants and other matters, as the Secretary of State directs.*

[1] The Academies Financial Handbook is now named the Academy Trust Handbook

Failure to provide an auditor's opinion is deemed to be a material breach of the Funding Agreement. As such, there is a significant risk that public monies are not being used in a regular and proper way. The Department also cannot be assured of value for money for the taxpayer or that the Trust is operating in a way which is in the best interests of the children. I have therefore decided to issue the Trust with this TWN to protect public money.

The following actions ("the Specified Actions") must be taken by the Trust by the stated timescales or the Secretary of State may issue a notice terminating the Funding Agreement pursuant to clause 7.5 of the Funding Agreement.

1) **To submit a clean set of accounts on time (by 31 December 2026) and without qualification for the year ended 31 August 2026**, providing such corrections to the previous year's accounts as may be required in the prior year information.

2) **To resolve all accounting issues noted in the Independent Auditors' Report on the Financial Statements that led to the disclaimer of opinion in December 2025** so that they may be reviewed and any corrections incorporated into the 2025/26 accounts filed by 31 December 2026. Namely:

   a) **Payroll expenditure and related balances** - Reconcile the differences between payroll information and the amounts recognised as staff costs and related balances in the financial statements. Adjusting as necessary or providing sufficient appropriate evidence or analysis to determine whether staff costs and related balances are complete and accurate; or whether any associated liabilities, prepayments or other adjustments should be recognised.

   b) **Net wages control account** – Determine whether the negative balance in the net wages control account has been appropriately recognised and presented in the financial statements. Reconcile the debit balance in the year-end net wages control account having determined how it arose and how it will be recovered or settled.

   c) **Trade and other debtors** – Determine whether the balances at year end within trade and other debtors are accurate, including determining their ageing and recoverability and whether the carrying amount of trade and other debtors is appropriate and adjusting/correcting as necessary in the prior year information of the 2025/26 financial statements.

   d) **Gift aid income** – Determine whether any liability relating to Gift Aid claims should have been recognised in the 2024/25 accounts and adjust/ correct the prior year information in the 2025/26 accounts as appropriate.

e) **Other income from trading activities** – Reconcile the income amounts recognised in the financial statements that the academy trust generates from activities such as school meals, clubs, equipment and similar items with reports produced by the system used to invoice parents, resolving any unexplained differences. Determine whether the income recognised from these activities is complete and accurate and make any corrections necessary in prior year information of the 2025/26 financial statements.

f) **Expenditure recognition and cut-off –** Items which related to previous periods were recorded as expenditure in 2024/25. Determine whether that expenditure has been recorded in the correct accounting period or that all expenditure relating to 2025/26 has been recognised in that year. Determine whether the allocation of expenditure between 2025/26 and prior periods is complete and accurate and correct/adjust the prior year's information in the 2025/26 accounts accordingly.

3) To address the significant governance failures that led to the disclaimer of opinion

a) All members must attend a meeting with DfE officials to discuss the Termination Warning Notice, their strategic oversight of the academy trust, any expected change of members and to demonstrate how they are performing in line with the Confederation of School Trust's role description by **Friday 3 July 2026**.

b) Members must review the trust board membership and work with DfE officials to replace 70% of the trust board with trustees deemed suitably qualified by the DfE within **two months of the members meeting with DfE and no later than Friday 28 August 2026**. The proposed trustees must be independent of the school community and at least two of them must have a financial background. All candidates must meet with a DfE representative before any decisions are made.

c) Members must confirm that 70% of the trust board has been replaced with new trustees pre-approved by the Department in line with the trust's Articles of Association within **two weeks of approval being received from the Department and no later than Friday 11 September 2026**.

d) Once members have confirmed that they have appointed all new trustees, the board must review and update the performance management strategy for the Trust's CEO and CFO and ensure that it appropriately holds the post holders to account. The board must then share the updated strategy with the Department within **two months of replacement trustees being appointed and no later than Friday 13 November 2026**.

e) Once members have confirmed that they have appointed all new trustees, the board must implement a financial training package for all trustees endorsed by Schools Financial Support and Oversight colleagues and confirm which

individuals are part of the Trust's audit & risk and finance committees within **two months of replacement trustees being appointed and no later than Friday 13 November 2026**.

Pursuant to clause 7.4 of the Funding Agreement, I will consider any written representations the Trust wish to make.

The Trust must respond to this TWN by **Tuesday 7 July 2026**, making any representations or providing confirmation that the Trust intends to comply with the above Specified Actions by the specified dates.

If the Trust fails to respond to this TWN by **Tuesday 7 July 2026**, I may issue a notice terminating the Academy's Funding Agreement.

As you are aware, my colleagues in Schools Financial Support and Oversight (SFSO) have been in regular contact with the Trust as it works towards meeting the conditions of the Notice to Improve (NtI) that I issued to the Trust on 4 July 2025. I would like to make it clear that this TWN is a separate action in response to the breach to the Funding Agreement. The Trust should continue to work with SFSO on meeting the conditions of the NtI.

We are mindful of creating unnecessary pressures on school leaders and staff, and as such we would ask the Trust to ensure that the appropriate provision is in place to support the school workforce.

I am copying this letter to the Trust's CEO and Slough Borough Council. A copy of this letter will also be published on GOV.UK.

Yours sincerely,

[redacted]

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

CC: Sally Eaton, Slough Borough Council