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for Education

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## To Accounting Officers in academy trusts

Dear colleagues

### Academy trust handbook 2026

I am pleased to inform you that we have published the [Academy trust handbook](#) today. The handbook becomes effective on 1 October 2026.

The handbook includes new content on inclusion and collaboration. This follows the government's new long-term policy direction for schools, set out in the school's white paper, [Every child achieving and thriving \(2026\)](#). The government has also set out its intention to legislate to reform the SEND system, including to embed a more inclusive, mainstream-led approach and ensure earlier, more consistent support for children and young people.

The Department will be publishing new Trust Standards, including a pillar focused on community, and commissioning guidance later this year. It will also issue consultation proposals on the local tier of trust governance. We will update the handbook as necessary following this.

We recognise that publication shortly before the end of the academic year may present challenges for some trusts in implementing changes. To recognise this we have moved the implementation date for the handbook to the 1 October 2026.

A full list of the main changes to this year's handbook can be found in the '*What has changed*' section. Some areas I would like to draw your attention to are:

- **Chief Financial Officer:** Strengthening the expectation that Chief Financial Officers who are recruited in larger trusts are qualified accountants and a member of the relevant professional accountancy body and/or hold the CIPFA level 7 qualification.
- **Electric vehicle salary sacrifice:** Updating the delegations for trusts on electric vehicle salary sacrifice schemes to confirm that you do not need prior DfE approval to operate these schemes provided that you have comprehensive

mitigations in place to ensure no cost or liability falls on the trust if an employee does not fulfil their contractual obligations with the scheme provider.

- **Executive pay:** Introducing approval requirements for trusts on senior pay and strengthening the requirement that executive pay must not rise at a faster rate than teachers.
- **Financial reporting and transparency:** Strengthening trust reporting on going concern status and how multi-academy trusts are distributing funds across schools.
- **Procurement:** Strengthening the expectations of trusts to use DfE designated [procurement frameworks](#) covering [education supply staff](#) and [energy](#), (including approved energy partners). Also introducing a stipulation on trusts that all Management Information System (MIS) contracts are aligned with the Department for Education (DfE) MIS framework by September 2027.
- **Trustees and governors:** Strengthening the expectations of trustees' financial knowledge and training.

Please share this letter with your board of trustees, Chief Financial Officer and executives, and arrange for it to be discussed at your next board meeting.

Thank you for everything you are doing for children and young people, and very best wishes for your students' success in their examination results later in the summer.

Yours sincerely

A handwritten signature in black ink that reads "Andrew Thomas". The script is fluid and cursive, with the first letters of "Andrew" and "Thomas" being capitalized and prominent.

**Andrew Thomas**  
**Director of Funding and Financial Oversight**  
**Department for Education**