Academy Trust Handbook (ATH) 2026

Today (15th July 2026), the DFE published the latest ATH 2026 and will replace the 2025 version. Unlike previous editions, the Academy Trust Handbook 2026 takes effect from 1st October 2026 rather than 1st September. The DfE has not explained the reason for the revised implementation date in the published handbook or accompanying guidance.

We therefore strongly advise that the ATH 2026 is read by all those involved in making decisions on behalf of the trust.

'Academy trusts must comply with this handbook as a condition of their funding agreement.'

A full copy of ATH 2026 can be found here.

The DFE has summarised all the changes in 'The what has changed' section of the ATH 2026, so that they can be easily identified.

Services 4 Schools have reviewed these changes and have highlighted the key changes below.

ATH 2026 Section	Change as noted in the ATH 2026	Implication
1.16 to 1.20 (Roles and responsibilities)	New requirements and guidance explain trusts' responsibilities for inclusion and collaboration, including a trust-wide strategic approach, board oversight and partnership working with local authorities and other agencies.	Trusts should review their inclusion strategy and governance arrangements. Boards should obtain assurance on the consistency and quality of inclusive practice, consider designating a trustee or committee for inclusion/SEND, and ensure effective engagement with local authorities and system partners.
1.21 (Roles and responsibilities)	Trusts are reminded that they should be working towards meeting the 6 core digital and technology standards by 2030.	Trusts should assess current compliance, maintain an improvement plan and monitor progress. The filtering and monitoring standards are already expected to be met under Keeping Children Safe in Education.

1.31 (Roles and responsibilities)	The position on trustees' financial knowledge and expertise has been strengthened.	Boards should review their skills audit and training programme to ensure trustees, particularly finance and audit and risk committee members, have sufficient financial knowledge to challenge the executive and oversee financial management, control, monitoring and reporting.
1.46 (Roles and responsibilities)	The expectation that CFOs in larger trusts hold a relevant professional accountancy qualification has been strengthened.	Trusts with over 3,000 pupils should specify a relevant qualification for CFO recruitment exercises commencing from 1 October 2026. From 1 September 2027 this becomes a mandatory recruitment requirement. DfE must be informed in advance where a trust proposes to appoint an unqualified CFO.
2.13 (Main financial requirements)	The position on using integrated curriculum and financial planning in schools has been strengthened.	Boards should ensure curriculum planning, staffing structures and financial planning are considered together and evidenced in budget setting and monitoring, with appropriate challenge over affordability, educational priorities and value for money.
2.21 (Main financial requirements)	The trust's obligation to report risks to its ability to operate as a going concern has been strengthened. (Including the AO must notify the board, and inform DfE)	The accounting officer must notify the board where going-concern risk is identified. Trustees must take ownership of the position, agree and monitor necessary action and notify DfE where required.
2.27 to 2.30 (Main financial requirements)	New procurement requirements cover DfE purchasing opportunities, supply staffing, energy and management information systems (MIS).	Trusts must record consideration of DfE purchasing opportunities. They must use the specified supply staffing and energy routes unless a compliant, comparably priced alternative is available. MIS contracts must align with the DfE framework by September 2027, so trusts should review expiry dates, extensions and procurement plans now.

2.31 to 2.34 (Main financial requirements)	Executive pay arrangements and senior pay controls have been confirmed and strengthened.	Trusts must have a documented pay policy and robust, evidence-based board approval process. Executive remuneration must not rise faster than teachers' pay without prior DfE approval. From 1 October 2026, DfE approval is required before advertising new appointments above £174,000, or performance-related pay above £25,000.
2.37 (Main financial requirements)	Electric vehicle salary-sacrifice schemes are now permitted without prior DfE approval, subject to conditions.	Trusts may introduce a scheme only where comprehensive mitigations ensure that no cost or liability falls on the trust, the trust is not subject to a Notice to Improve, and the mitigations are clearly documented. DfE guidance must be followed.
2.40 (Main financial requirements)	Prior DfE approval is required before a trust offers an alternative to the Teachers' Pension Scheme or Local Government Pension Scheme.	Trusts considering alternative pension arrangements must approach DfE early and before communicating proposed changes to staff. No changes can be made until approval has been obtained.
5.7 to 5.14 (Delegated authorities)	Further requirements and guidance explain what trusts must consider and document when dealing with severance payments.	Trusts should obtain appropriate legal advice, demonstrate value for money and retain a clear evidence trail. Prior DfE approval is required in specified cases, including relevant payments of £50,000 or more, £100,000 exit packages, payments involving employees earning over £174,000, and confidentiality clauses in special severance payments.
5.32 (Delegated authorities)	Multi-academy trusts must publish how funds are distributed across their schools.	By 31 January, MATs must publish a summary statement alongside their annual accounts explaining the distribution of funds across schools. The statement should reconcile with the relevant annual accounts disclosures and follow the DfE example.

6.17 (Regulator and intervention)	The handbook explains the action the Secretary of State may take where a trust breaches duties imposed under its funding agreement.	Where a breach occurs, the Secretary of State may issue a direction specifying corrective action and a timeframe. Trusts must comply, and non-compliance may be enforced through a court order. Boards should ensure funding agreement and handbook breaches are escalated and addressed promptly.