

Academies Accounts Direction 2025 to 2026: Timeline and Trustee Checklist

For academy trusts in England.

Key dates for the 2025 to 2026 accounts

Date	Required milestone	Primary source
31 August 2026	Accounting period end	Direction paragraph 1.6
31 December 2026	Submit audited accounts, the external auditor's findings report, the annual internal scrutiny report and the accounts submission coversheet to DfE	Direction paragraph 1.13, Table 1, page 12
31 January 2027	Publish full accounts on the trust website; a Companies House link alone is insufficient	Direction paragraph 1.13, Table 1, page 12
Normally 31 May 2027	File accounts with Companies House within nine months of the period end	Direction paragraph 1.13, Table 1, page 12

Assemble an evidence index

Create an index that points to controlled records rather than duplicating every file into several folders. A practical structure might include:

- Financial schedules, reconciliations and supporting explanations owned by finance.
- The trustees' report drafting record and supporting performance information.
- Governance membership, meeting and delegation records held by governance staff.
- Risk, control and internal scrutiny evidence considered by the relevant committee.
- Audit queries, responses and unresolved matters requiring a decision.
- Approval minutes, signed documents and submission confirmations.

For each entry, record the period covered, owner, current version and any restriction on access. Avoid marking a whole section complete because a folder exists. The useful question is whether the document needed for review is present, current and supported.

Where an academy joined during the period, agree with advisers how that event affects the accounts and supporting schedules. Keep the transaction and opening information easy to locate rather than relying on knowledge held by one member of the central team.

Make trustee approval reviewable

The trust board versus local governing body guide explains why local financial discussion does not replace trust-level accountability. Use it when briefing new committee members before the reporting cycle begins.

Send the approval pack with enough time for trustees to read it. Include the final proposed accounts, the key judgements requiring attention, relevant audit communications and an explanation of changes since committee review. Follow the Direction and advice on the appropriate signatures and statements.

Minute the decision accurately. Keep the approved document linked to the minute so the submission team can identify the correct version. The delegation checklist can help distinguish preparation and recommendation from the authority to approve.

After submission, retain the confirmation and check the public copy where publication is required. Access the published file as an ordinary visitor to confirm it opens and matches the approved document. This is a practical quality check, not evidence that the accounts are otherwise compliant.

Source: Academies Accounts Direction 2025 to 2026, paragraph 1.13, Table 1; the article links the official Direction.

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