

2026 No. 0000

GOVERNMENT RESOURCES AND ACCOUNTS

**The Whole of Government Accounts (Designation of Bodies)
Order (Northern Ireland) 2026**

Made - - - - *8th June 2026*
Coming into operation - *30th June 2026*

The Department of Finance (a), in exercise of the powers conferred by section 15(1) of the Government Resources and Accounts Act (Northern Ireland) 2001(b) ('the Act'), makes the following Order.

The bodies listed in the Schedule to this Order appear to the Department of Finance ("the Department") –

- (a) to exercise functions of a public nature; or
- (b) to be entirely or substantially funded from public money.

The Department intends the accounts under section 14 of the Act for the financial year ending with 31st March 2026 to relate in part to those bodies.

Title and commencement

1. This Order may be cited as the Whole of Government Accounts (Designation of Bodies) Order (Northern Ireland) 2026 and shall come into operation on 30th June 2026.

Designation of Bodies

2. For the purposes of section 15 of the Government Resources and Accounts Act (Northern Ireland) 2001, the Department designates the bodies listed in the Schedule in respect of the financial year ending with 31st March 2026.

(a) Formerly the Department of Finance and Personnel renamed the Department of Finance by section 1(4) of, and Schedule 1 to, the Departments Act (Northern Ireland) 2016 (c.5 (NI))
(b) 2001 (c.6) (NI)

Sealed with the Official Seal of the Department of Finance on 8th June 2026.



Stuart Stevenson
A senior officer of the Department of Finance

SCHEDULE

Article 2

DESIGNATED BODIES FOR 2025-2026

Agri-Food and Biosciences Institute
Antrim and Newtownabbey Borough Council
Arc21 Joint Committee
Ards and North Down Borough Council
Armagh City, Banbridge and Craigavon Borough Council
Arts Council of Northern Ireland
Belfast City Council
Belfast Health and Social Care Trust
Belfast Metropolitan College
Business Services Organisation
Causeway Coast and Glens Borough Council
Charity Commission for Northern Ireland
Children's Court Guardian Agency for Northern Ireland
Comhairle na Gaelscolaíochta
Commission for Victims and Survivors for Northern Ireland
Commissioner for Children and Young People for Northern Ireland
Commissioner for Older People for Northern Ireland
Commissioner for Survivors of Institutional Childhood Abuse
Commissioner for the Ulster Scots and the Ulster British Tradition
Construction Industry Training Board
Council for Catholic Maintained Schools
Criminal Justice Inspection Northern Ireland
Department of Agriculture, Environment and Rural Affairs
Department for Communities
Department for the Economy
Department of Education
Department of Finance
Department of Health
Department for Infrastructure
Department of Justice

Derry City and Strabane District Council
Driver and Vehicle Agency
Education Authority
Equality Commission for Northern Ireland
Fermanagh and Omagh District Council
Food Safety Promotion Board (known as *safe*food)
Forest Service
General Consumer Council for Northern Ireland
General Teaching Council for Northern Ireland
Governors of the Armagh Observatory and Planetarium
Grant Maintained Integrated Schools
Health and Safety Executive for Northern Ireland
Health and Social Care Regulation and Quality Improvement Authority
Invest Northern Ireland
Irish Language Commissioner
Labour Relations Agency
Lisburn and Castlereagh City Council
Livestock and Meat Commission for Northern Ireland
Local Government Staff Commission for Northern Ireland
Loughs Agency of the Foyle, Carlingford and Irish Lights Commission
Maze/Long Kesh Development Corporation
Mid and East Antrim Borough Council
Mid Ulster District Council
Middletown Centre for Autism
Middletown Centre for Autism (Holdings) Ltd
National Museums and Galleries of Northern Ireland (known as National Museums NI)
Newry, Mourne and Down District Council
North West Regional College
North West Regional Waste Management Group
North/South Language Body
Northern Health and Social Care Trust
Northern Ireland Ambulance Service Health and Social Care Trust
Northern Ireland Authority for Utility Regulation
Northern Ireland Blood Transfusion Service (Special Agency)
Northern Ireland Community Relations Council

Northern Ireland Council for the Curriculum, Examinations and Assessment
Northern Ireland Council for Integrated Education
Northern Ireland Fire and Rescue Service
Northern Ireland Fishery Harbour Authority
Northern Ireland Housing Executive
Northern Ireland Judicial Appointments Commission
Northern Ireland Library Authority (known as Libraries NI)
Northern Ireland Local Government Officers' Superannuation Committee
Northern Ireland Medical and Dental Training Agency
Northern Ireland Museums Council
Northern Ireland Police Fund
Northern Ireland Policing Board
Northern Ireland Practice and Education Council for Nursing and Midwifery
Northern Ireland Screen Commission
Northern Ireland Social Care Council
Northern Ireland Tourist Board (trading as Tourism NI)
Northern Ireland Transport Holding Company
Northern Ireland Water Limited
Northern Regional College
Office of Identity and Cultural Expression
Patient and Client Council
Police Ombudsman for Northern Ireland
Police Rehabilitation and Retraining Trust
Police Service of Northern Ireland
Probation Board for Northern Ireland
Public Prosecution Service for Northern Ireland
Royal Ulster Constabulary George Cross Foundation
South Eastern Health and Social Care Trust
South Eastern Regional College
South West College
Southern Health and Social Care Trust
Southern Regional College
Special EU Programmes Body
Sports Council for Northern Ireland (known as Sport NI)
Stranmillis University College

Strategic Investment Board Limited

The Executive Office

The Institute of Public Health in Ireland Company Limited by Guarantee

The Trade and Business Development Body (trading as IntertradeIreland)

Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland)

Ulster Supported Employment Limited

Victims and Survivors Service Limited

Voluntary Grammar Schools

Waterways Ireland

Western Health and Social Care Trust

Youth Council for Northern Ireland

EXPLANATORY NOTE

(This note is not part of the Order)

This Order designates bodies, for the financial year ending with 31st March 2026, for the purposes of section 15 of the Government Resources and Accounts Act (Northern Ireland) 2001. The Department of Finance (“the Department”) intends to pass the information provided by bodies so designated in the Schedule to this Order to the Treasury for use in the preparation of the Whole of Government Accounts (WGA). The designation enables the Department to require those bodies to provide financial information in relation to the year in question. The bodies designated include the District Councils for the 11 Local Government Districts established pursuant to the Local Government (Boundaries) Act (Northern Ireland) 2008.

WGA are financial statements prepared on the basis of Generally Accepted Accounting Practice which will cover the whole of the public sector as far as practically possible.