STATUTORY INSTRUMENTS

2026 No. 66

GOVERNMENT RESOURCES AND ACCOUNTS

The Whole of Government Accounts (Designation of Bodies) Order 2026

Made - - - -	*28th January 2026*
Laid before Parliament	*29th January 2026*
Coming into force - -	*19th February 2026*

The Treasury make this Order in exercise of the powers conferred by section 10(1) of the Government Resources and Accounts Act 2000(**a**).

In accordance with section 10(7)(**b**) of that Act, the Treasury have consulted the Welsh Ministers where they have thought it appropriate.

Citation, commencement and extent

1.—(1) This Order may be cited as the Whole of Government Accounts (Designation of Bodies) Order 2026 and comes into force on 19th February 2026.

(2) This Order extends to England and Wales, Scotland and Northern Ireland.

Designation

2. The bodies listed in the Schedule (designated bodies for 2025-2026) to this Order are designated in respect of the financial year ending with 31st March 2026 for the purposes of section 10 (obtaining information) of the Government Resources and Accounts Act 2000.

Stephen Morgan
Christian Wakeford
28th January 2026 Two of the Lord Commissioners of His Majesty's Treasury

(**a**) 2000 c. 20.
(**b**) Section 10(7) was amended by paragraph 57 of Schedule 10 to the Government of Wales Act 2006 (c. 32).

SCHEDULE

Article 2

Designated Bodies for 2025-2026

Central Government, Public Corporations etc.

Advisory, Conciliation and Arbitration Service

Aggregator Vehicle plc

Agriculture and Horticulture Development Board

Air Safety Support International Limited

Air Travel Trust

Armed Forces Covenant Fund Trustee Limited

Arts Council of England

Arts Council of Wales

Attorney General's Office

AWE plc

Bank of England

BIG Lottery Fund

Birmingham Organising Committee for the 2022 Commonwealth Games Ltd

BIS (Postal Services Act 2011) Company Limited

Board of Governors of the Museum of London

Board of Pension Protection Fund

Board of Trustees of the Armouries

Board of Trustees of the National Gallery

Board of Trustees of the National Museums and Galleries on Merseyside

Board of Trustees of the National Portrait Gallery

Board of Trustees of the Royal Botanic Gardens, Kew

Board of Trustees of the Science Museum

Board of Trustees of the Tate Gallery

Board of Trustees of the Victoria and Albert Museum

Board of Trustees of the Wallace Collection

British Broadcasting Corporation

British Business Bank plc

British Council

British Film Institute

British International Investment

British Library Board

British Steel Limited

British Technology Investments Limited

British Tourist Authority

British Transport Police Authority

C2C Railway Limited

Cabinet Office

Care Quality Commission

Career Choices Dewis Gyrfa Ltd

Channel Four Television Corporation

Charity Commission for England and Wales

Children and Family Court Advisory and Support Service

Churches Conservation Trust

Civil Aviation Authority

Civil Nuclear Police Authority

Civil Service Commission

Coal Authority

College of Policing

Commission for Local Administration in England

The Commissioners of Irish Lights

The Commissioners of Northern Lighthouses

Commonwealth Scholarship Commission in the United Kingdom

Commonwealth War Graves Commission

Community Health Partnerships Limited

Competition and Markets Authority

Competition Service

Construction Industry Training Board

Consumer Council for Water

Cornwall and Isles of Scilly Investments Limited

Covent Garden Market Authority

Criminal Cases Review Commission

Crown Prosecution Service

CTRL Section 1 Finance plc

Department for Business and Trade

Department for Culture, Media and Sport

Department for Education

Department for Energy Security and Net Zero

Department for Environment, Food and Rural Affairs

Department for Science, Innovation and Technology

Department for Transport

Department for Work and Pensions

Department of Health and Social Care

Development Bank of Wales

DFT Operator Limited

Diamond Light Source Limited

Digital Health and Care Wales

Disclosure and Barring Service

East West Railway Company Limited

Electricity Settlements Company Limited

Engineering Construction Industry Training Board

English Sports Council

Enrichment Holdings Ltd

Environment Agency

Equality and Human Rights Commission

Export Credits Guarantee Department

Financial Conduct Authority

Financial Ombudsman Services Limited

Financial Reporting Council Limited

Financial Services Compensation Scheme

Fleetbank Funding Limited

Flood Re

Food Standards Agency

Foreign, Commonwealth and Development Office

Forestry Commission

Forestry England

Gambling Commission

Gangmasters and Labour Abuse Authority

Geffrye Museum Trust

Genomics England Limited

Global Centre of Rail Excellence (GCRE) Limited

Government Actuary's Department

Government Facility Services Limited

Government Legal Department

Great Britain-China Centre

Great British Energy - Nuclear

Harwell Science and Innovation Campus Public Sector Limited Partnership

Health and Care Professions Council

Health and Safety Executive

Health Education and Improvement Wales

Health Research Authority

High Speed Two (HS2) Limited

Historic Buildings and Monuments Commission for England

HM Revenue and Customs

HM Treasury

HM Treasury UK Sovereign Sukuk plc

Home Office

Homes England

Horniman Public Museum and Public Park Trust

Horserace Betting Levy Board

Housing Ombudsman

Human Fertilisation and Embryology Authority

Human Tissue Authority

Immigration Services Commissioner

Independent Monitoring Authority for the Citizens' Rights Agreements

Independent Office for Police Conduct

Independent Reporting Commission

Infected Blood Compensation Authority

Information Commissioner

Institute for Apprenticeships and Technical Education

IUK Investments Holdings Limited

Joint Nature Conservation Committee

Judicial Appointments Commission

Land Registry

LCR Finance plc

Leasehold Advisory Service

Legal Services Board

Located Property Limited

London and Continental Railways

London North Eastern Railway Limited

Low Carbon Contracts Company Limited

Marine Management Organisation

Marshall Aid Commemoration Commission

Medr – the Commission for Tertiary Education and Research

Midlands Engine Investments Limited

Ministry of Defence

Ministry of Housing, Communities and Local Government

Ministry of Justice

Money and Pensions Service

National Archives

National Army Museum

National Crime Agency

National Employment Savings Trust Corporation

National Energy System Operator Limited

National Forest Company

National Highways Limited

National Institute for Health and Care Excellence

National Library of Wales

National Museum of the Royal Navy

National Museums and Galleries of Wales

National Nuclear Laboratory Limited

National Savings and Investments

National Wealth Fund Limited

Natural England

Natural Resources Wales

NESTA Trust

Network Rail Limited

NHS Blood and Transplant

NHS Business Services Authority

NHS Counter Fraud Authority

NHS England

NHS Litigation Authority

NHS Professionals Limited

NHS Property Services Limited

Northern Ireland Human Rights Commission

Northern Ireland Office

Northern Powerhouse Investments Limited

Northern Trains Limited

NPL Management Limited

Nuclear Decommissioning Authority

Nuclear Liabilities Fund Limited

Nursing and Midwifery Council

Oak National Academy Limited

Office for Budget Responsibility

Office for Environmental Protection

Office for Legal Complaints

Office for Nuclear Regulation

Office for Standards in Education, Children's Services and Skills

Office for Students

Office of Communications

Office of Gas and Electricity Markets

Office of Rail and Road

Office of the Children's Commissioner

Office of the Registrar of Consultant Lobbyists

Oil and Gas Authority

Oil and Pipelines Agency

Ordnance Survey

Parades Commission for Northern Ireland

Parole Board for England and Wales

Pensions Regulator

Ploughshare Innovations Ltd

Pool Reinsurance Company Limited

Post Office Limited

Postal Services Holding Company Limited

Professional Standards Authority for Health and Social Care

Public Health Wales NHS Trust

Pubs Code Adjudicator

Reclaim Fund Ltd

Regeneration Investment Fund for Wales LLP

Regulator of Social Housing

Royal Air Force Museum

Royal Commission on the Ancient and Historical Monuments of Wales

Royal Hospital Chelsea

Royal Household

Royal Mint

Royal NAAFI

Royal Parks Limited

S4C

Salix Finance Limited

Scotland Office and Office of the Advocate General

SE Trains Limited

Sea Fish Industry Authority

Security and Intelligence Agencies

Security Industry Authority

Serious Fraud Office

Sheffield Forgemasters Engineering Limited

Sheffield Forgemasters International Limited

Single Source Regulations Office

Sir John Soane's Museum

Sizewell C Limited

Skipton Fund Limited

Social Care Wales

Social Work England

Southwestern Railway Ltd

Sport Wales

Sports Grounds Safety Authority

Student Loans Company Limited

Supply Chain Coordination Limited

Supreme Court of the United Kingdom

TfW Fibre Ltd

Trade Remedies Authority

Train Fleet (2019) Limited

Transport Focus

Transport for Wales

Trinity House Lighthouse Service

Trustees of the British Museum

Trustees of the Imperial War Museum

Trustees of the National Heritage Memorial Fund

Trustees of the National Maritime Museum

Trustees of the Natural History Museum

UK Asset Resolution Limited

UK Climate Investments LLP

UK Government Investments Limited

UK Hydrographic Office

UK Shared Business Services Limited

UK Statistics Authority

United Kingdom Anti-Doping Limited

United Kingdom Atomic Energy Authority

United Kingdom Research and Innovation

United Kingdom Sports Council

Valuation Tribunal Service

Velindre University NHS Trust

Wales Office

Water Services Regulation Authority

Welsh Ambulance Service NHS Trust

Welsh Government

WEPCo Limited

Westminster Foundation for Democracy Limited

WGC Holdco Limited

Wiltshire Health and Care LLP

Youth Justice Board for England and Wales

Local Government

Adur District Council

Amber Valley Borough Council

Arun District Council

Ashfield District Council

Ashford Borough Council

Avon and Somerset Police and Crime Commissioner

Avon Combined Fire and Rescue Authority

Babergh District Council

Barking & Dagenham London Borough Council

Barnet London Borough Council

Barnsley Metropolitan Borough Council

Basildon District Council

Basingstoke and Deane Borough Council

Bassetlaw District Council

Bath & North East Somerset Council

Bedford Borough Council

Bedfordshire Combined Fire and Rescue Authority

Bedfordshire Police and Crime Commissioner

Berkshire Combined Fire and Rescue Authority

Bexley London Borough Council

Birmingham City Council

Blaby District Council

Blackburn with Darwen Borough Council

Blackpool Borough Council

Blaenau Gwent County Borough Council

Bolsover District Council

Bolton Metropolitan Borough Council

Borough of Telford and Wrekin

Boston Borough Council

Bournemouth, Christchurch and Poole Council

Bracknell Forest Borough Council

Bradford City Council

Braintree District Council

Breckland District Council

Brent London Borough Council

Brentwood Borough Council

Bridgend County Borough Council

Brighton & Hove City Council

Bristol City Council

Broadland District Council

Broads Authority

Bromley London Borough Council

Bromsgrove District Council

Broxbourne Borough Council

Broxtowe Borough Council

Buckinghamshire and Milton Keynes Fire Authority

Buckinghamshire Council

Burnley Borough Council

Bury Metropolitan Borough Council

Caerphilly County Borough Council

Calderdale Metropolitan Borough Council

Cambridge City Council

Cambridgeshire and Peterborough Combined Authority

Cambridgeshire and Peterborough Fire Authority

Cambridgeshire County Council

Cambridgeshire Police and Crime Commissioner

Camden London Borough Council

Cannock Chase District Council

Canterbury City Council

Cardiff City and County Council

Carmarthenshire County Council

Castle Point Borough Council

Central Bedfordshire Council

Ceredigion County Council

Charnwood Borough Council

Chelmsford Borough Council

Cheltenham Borough Council

Cherwell District Council

Cheshire Combined Fire and Rescue Authority

Cheshire East Borough Council

Cheshire Police and Crime Commissioner

Cheshire West and Chester Borough Council

Chesterfield Borough Council

Chichester District Council

Chorley Borough Council

City of York Council

Cleveland Combined Fire and Rescue Authority

Cleveland Police and Crime Commissioner

Colchester Borough Council

Common Council of the City of London

Conwy County Borough Council

Cornwall Council

Cotswold District Council

Council of the Isles of Scilly

County Durham and Darlington Fire and Rescue Authority

Coventry City Council

Crawley Borough Council

Croydon London Borough Council

Cumberland Council

Cumbria Fire and Rescue Authority

Cumbria Police, Fire and Crime Commissioner

Dacorum Borough Council

Darlington Borough Council

Dartford Borough Council

Denbighshire County Council

Derby City Council

Derbyshire Combined Fire and Rescue Authority

Derbyshire County Council

Derbyshire Dales District Council

Derbyshire Police and Crime Commissioner

Devon and Cornwall Police and Crime Commissioner

Devon and Somerset Combined Fire and Rescue Authority

Devon and Torbay Combined County Authority

Devon County Council

Doncaster Metropolitan Borough Council

Dorset and Wiltshire Fire Authority

Dorset Council

Dorset Police and Crime Commissioner

Dover District Council

Dudley Metropolitan Borough Council

Durham County Council

Durham Police and Crime Commissioner

Dyfed Powys Police and Crime Commissioner

Ealing London Borough Council

East Cambridgeshire District Council

East Devon District Council

East Hampshire District Council

East Hertfordshire District Council

East Lindsey District Council

East London Waste Authority

East Midlands Combined County Authority

East Riding of Yorkshire Council

East Staffordshire Borough Council

East Suffolk Council

East Sussex Combined Fire and Rescue Authority

East Sussex County Council

Eastbourne Borough Council

Eastleigh Borough Council

Ebbsfleet Development Corporation

Elmbridge Borough Council

Enfield London Borough Council

Epping Forest District Council

Epsom and Ewell Borough Council

Erewash Borough Council

Essex Combined Fire and Rescue Authority

Essex County Council

Essex Police, Fire and Crime Commissioner

Exeter City Council

Exmoor National Park Authority

Fareham Borough Council

Fenland District Council

Flintshire County Council

Folkestone & Hythe District Council

Forest of Dean District Council

Fylde Borough Council

Gateshead Council

Gedling Borough Council

Gloucester City Council

Gloucestershire County Council

Gloucestershire Police and Crime Commissioner

Gosport Borough Council

Gravesham Borough Council

Great Yarmouth Borough Council

Greater Lincolnshire Combined County Authority

Greater London Authority

Greater Manchester Combined Authority

Guildford Borough Council

Gwent Police and Crime Commissioner

Gwynedd County Council

Hackney London Borough Council

Halton Borough Council

Hammersmith and Fulham London Borough Council

Hampshire Combined Fire and Rescue Authority

Hampshire County Council

Hampshire Police and Crime Commissioner

Harborough District Council

Haringey London Borough Council

Harlow District Council

Harrow London Borough Council

Hart District Council

Hartlepool Borough Council

Hastings Borough Council

Havant Borough Council

Havering London Borough Council

Hereford & Worcester Combined Fire and Rescue Authority

Herefordshire Council

Hertfordshire County Council

Hertfordshire Police and Crime Commissioner

Hertsmere Borough Council

High Peak Borough Council

Hillingdon London Borough Council

Hinckley and Bosworth Borough Council

Horsham District Council

Hounslow London Borough Council

Hull and East Yorkshire Combined County Authority

Humberside Combined Fire and Rescue Authority

Humberside Police and Crime Commissioner

Huntingdonshire District Council

Hyndburn Borough Council

Ipswich Borough Council

Isle of Anglesey County Council

Isle of Wight Council

Islington London Borough Council

Kent and Medway Towns Fire Authority

Kent County Council

Kent Police and Crime Commissioner

Kings Lynn and West Norfolk Borough Council

Kingston upon Hull City Council

Kirklees Metropolitan Council

Knowsley Metropolitan Borough Council

Lake District National Park Authority

Lambeth London Borough Council

Lancashire Combined County Authority

Lancashire Combined Fire and Rescue Authority

Lancashire County Council

Lancashire Police and Crime Commissioner

Lancaster City Council

Lee Valley Regional Park Authority

Leeds City Council

Leicester City Council

Leicester, Leicestershire and Rutland Combined Fire Authority

Leicestershire County Council

Leicestershire Police and Crime Commissioner

Lewes District Council

Lewisham London Borough Council

Lichfield District Council

Lincoln City Council

Lincolnshire County Council

Lincolnshire Police and Crime Commissioner

Liverpool City Council

Liverpool City Region Combined Authority

London Fire Commissioner

London Legacy Development Corporation

Luton Borough Council

Maidstone Borough Council

Maldon District Council

Malvern Hills Conservators

Malvern Hills District Council

Manchester City Council

Mansfield District Council

Mayor's Office for Policing and Crime

Medway Council

Melton Borough Council

Merseyside Fire and Rescue Authority

Merseyside Police and Crime Commissioner

Merseyside Waste Disposal Authority

Merthyr Tydfil County Borough Council

Merton London Borough Council

Mid and West Wales Fire Authority

Mid Devon District Council

Mid Suffolk District Council

Mid Sussex District Council

Middlesbrough Council

Milton Keynes Council

Mole Valley District Council

Monmouthshire County Council

Neath Port Talbot County Borough Council

New Forest District Council

New Forest National Park Authority

Newark and Sherwood District Council

Newcastle upon Tyne City Council

Newcastle-under-Lyme Borough Council

Newham London Borough Council

Newport City Council

Norfolk County Council

Norfolk Police and Crime Commissioner

North Devon District Council

North East Combined Authority

North East Derbyshire District Council

North East Lincolnshire Council

North Hertfordshire District Council

North Kesteven District Council

North Lincolnshire Council

North London Waste Authority

North Norfolk District Council

North Northamptonshire Council

North Somerset Council

North Tyneside Metropolitan Borough Council

North Wales Fire Authority

North Wales Police and Crime Commissioner

North Warwickshire Borough Council

North West Leicestershire District Council

North Yorkshire Council

Northamptonshire County Council

Northamptonshire Fire and Rescue Authority

Northamptonshire Police, Fire and Crime Commissioner

Northumberland County Council

Northumbria Police and Crime Commissioner

Norwich City Council

Nottingham City Council

Nottinghamshire Combined Fire and Rescue Authority

Nottinghamshire County Council

Nottinghamshire Police and Crime Commissioner

Nuneaton and Bedworth Borough Council

Oadby and Wigston Borough Council

Oldham Metropolitan Borough Council

Oxford City Council

Oxfordshire County Council

Peak District National Park Authority

Pembrokeshire County Council

Pendle Borough Council

Peterborough City Council

Plymouth City Council

Portsmouth City Council

Powys County Council

Preston City Council

Reading Borough Council

Redbridge London Borough Council

Redcar and Cleveland Borough Council

Redditch Borough Council

Reigate and Banstead Borough Council

Rhondda Cynon Taf County Borough Council

Ribble Valley Borough Council

Richmond upon Thames London Borough Council

Rochdale Borough Council

Rochford District Council

Rossendale Borough Council

Rother District Council

Rotherham Borough Council

Royal Borough of Greenwich

Royal Borough of Kensington and Chelsea

Royal Borough of Kingston upon Thames

Royal Borough of Windsor and Maidenhead

Rugby Borough Council

Runnymede Borough Council

Rushcliffe Borough Council

Rushmoor Borough Council

Rutland County Council

Salford City Council

Sandwell Metropolitan Borough Council

Sefton Metropolitan Borough Council

Sevenoaks District Council

Sheffield City Council

Sheffield City Region Combined Authority

Shropshire Combined Fire and Rescue Authority

Shropshire Council

Slough Borough Council

Snowdonia National Park Authority

Solihull Metropolitan Borough Council

Somerset Council

South Cambridgeshire District Council

South Derbyshire District Council

South Downs National Park Authority

South Gloucestershire Council

South Hams District Council

South Holland District Council

South Kesteven District Council

South Norfolk District Council

South Oxfordshire District Council

South Ribble Borough Council

South Staffordshire District Council

South Tyneside Council

South Wales Fire Authority

South Wales Police and Crime Commissioner

South Yorkshire Fire and Rescue Authority

South Yorkshire Mayoral Combined Authority

Southampton City Council

Southend-on-Sea City Council

Southwark London Borough Council

Spelthorne Borough Council

St Albans City and District Council

St Helens Metropolitan Borough Council

Stafford Borough Council

Staffordshire Combined Fire and Rescue Authority

Staffordshire County Council

Staffordshire Moorlands District Council

Staffordshire Police, Fire and Crime Commissioner

Stevenage Borough Council

Stockport Metropolitan Borough Council

Stockton-on-Tees Borough Council

Stoke-on-Trent City Council

Stratford-on-Avon District Council

Stroud District Council

Suffolk County Council

Suffolk Police and Crime Commissioner

Sunderland City Metropolitan Borough Council

Surrey County Council

Surrey Heath Borough Council

Surrey Police and Crime Commissioner

Sussex Police and Crime Commissioner

Sutton London Borough Council

Swale Borough Council

Swansea City and County Council

Swindon Borough Council

Tameside Metropolitan Borough Council

Tamworth Borough Council

Tandridge District Council

Tees Valley Combined Authority

Teignbridge District Council

Tendring District Council

Test Valley Borough Council

Tewkesbury Borough Council

Thames Valley Police and Crime Commissioner

Thanet District Council

Three Rivers District Council

Thurrock Council

Tonbridge and Malling Borough Council

Torbay Council

Torfaen County Borough Council

Torridge District Council

Tower Hamlets London Borough Council

Trafford Metropolitan Borough Council

Transport for London

Transport for the North

Tunbridge Wells Borough Council

Tyne and Wear Fire and Rescue Authority

Uttlesford District Council

Vale of Glamorgan County Council

Vale of White Horse District Council

Wakefield City Council

Walsall Metropolitan Borough Council

Waltham Forest London Borough Council

Wandsworth London Borough Council

Warrington Borough Council

Warwick District Council

Warwickshire County Council

Warwickshire Police and Crime Commissioner

Watford Borough Council

Waverley Borough Council

Wealden District Council

Welwyn Hatfield District Council

West Berkshire Council

West Devon Borough Council

West Lancashire District Council

West Lindsey District Council

West London Waste Authority

West Mercia Police and Crime Commissioner

West Midlands Combined Authority

West Midlands Fire and Rescue Authority

West Midlands Police and Crime Commissioner

West Northamptonshire Council

West of England Combined Authority

West Oxfordshire District Council

West Suffolk Council

West Sussex County Council

West Yorkshire Combined Authority

West Yorkshire Fire and Rescue Authority

Western Riverside Waste Authority

Westminster City Council

Westmoreland and Furness Council

Wigan Metropolitan Borough Council

Wiltshire Council

Wiltshire Police and Crime Commissioner

Winchester City Council

Wirral Borough Council

Woking Borough Council

Wokingham Council

Wolverhampton City Council

Worcester City Council

Worcestershire County Council

Worthing Borough Council

Wrexham County Borough Council

Wychavon District Council

Wyre Borough Council

Wyre Forest District Council

York and North Yorkshire Combined Authority

Yorkshire Dales National Park Authority

EXPLANATORY NOTE

(This note is not part of the Order)

This Order designates the bodies listed in the Schedule in relation to the financial year ending with 31st March 2026 for the purposes of the Government Resources and Accounts Act 2000 (c. 20). The effect of the designation is that these bodies are required to prepare and present to the Treasury such financial information in relation to that financial year as the Treasury require to enable them to prepare Whole of Government Accounts.

An impact assessment has not been prepared for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.

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