STATUTORY RULES OF NORTHERN IRELAND

2026 No. 108

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.

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