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Department of
Finance
An Roinn
Airgeadais
www.finance-ni.gov.uk

DCM (DoF) 01/25

12 February 2026

Dear Departmental Consolidation Manager

Designation of Bodies for Whole of Government Accounts for 2025-26

Purpose

1. This letter asks departments to confirm that the attached Annex A, which details all the bodies to be designated for 2025-26 by departmental group, is correct. This will allow the Department of Finance (DoF) to draft a new Designation of Bodies Order for the 2025-26 year. It is important that the Order lists the name of the body as contained in the enabling legislation, and so I would ask that you check and make any amendments to the Annex as required.
2. The Designation Order will enable DoF to require those bodies that have been designated to provide financial information in relation to the financial year 2025-26. The level of information required will vary according to the size and nature of the body. This information will be provided to HM Treasury for use in the preparation of Whole of Government Accounts (WGA) at the UK level for the 2025-26 year.

Action required

3. Departments should carefully check the bodies listed against their departmental group to ensure that all applicable bodies are included, in particular any newly classified or created bodies. As usual, all ALBs that are consolidated into the department's financial statements following the Review of Financial Process

must still be designated, along with those bodies in the departmental group that fall outside the accounting boundary. This includes any North South Bodies within the group. However, Agencies and other bodies that are included **within the Core Department figures** do **not** need to be included in your return.

4. Departments should then complete Annex B to indicate if they are content with the list in Annex A or provide the necessary information for DoF to update the list for 2025-26. The current list attached at Annex A is based on the list of bodies from the 2024-25 WGA process and any changes that we have become aware of during the year.
5. Annex B should be signed and returned to wga.afmd@finance-ni.gov.uk **no later than 5 March 2026**.
6. If you have any queries please do not hesitate to contact Sam Cottney at sam.cottney@finance-ni.gov.uk.

Yours sincerely



STUART STEVENSON

cc Kathryn Allen, DoF
Sam Cottney, DoF
Brian O'Neill, NIAO
Declan Cooper, NIAO
Corey Parr, NIAO

Annex A

List of bodies for Whole of Government Accounts by departmental group

Department of Agriculture, Environment and Rural Affairs

Designated Bodies
Department of Agriculture, Environment and Rural Affairs
Agri-Food and Biosciences Institute
Forest Service
Livestock and Meat Commission for Northern Ireland
Loughs Agency of the Foyle, Carlingford and Irish Lights Commission
Northern Ireland Fishery Harbour Authority

Department for Communities

Designated Bodies
Department for Communities
Arts Council of Northern Ireland
Charity Commission for Northern Ireland
Commissioner for Children and Young People for Northern Ireland
Commissioner for Older People for Northern Ireland
Governors of the Armagh Observatory and Planetarium
Local Government Staff Commission for Northern Ireland
National Museums and Galleries of Northern Ireland
North/South Language Body
Northern Ireland Housing Executive
Northern Ireland Library Authority
Northern Ireland Local Government Officers' Superannuation Committee
Northern Ireland Museums Council
North West Regional Waste Management Group
Sports Council for Northern Ireland
Ulster Supported Employment Limited
Antrim and Newtownabbey Borough Council
Arc21 Joint Committee
Ards and North Down Borough Council

Designated Bodies (Department for Communities continued)
Armagh City, Banbridge and Craigavon Borough Council
Belfast City Council
Causeway Coast and Glens Borough Council
Derry City and Strabane District Council
Fermanagh and Omagh District Council
Lisburn and Castlereagh City Council
Mid and East Antrim Borough Council
Mid Ulster District Council
Newry, Mourne and Down District Council

Department for the Economy

Designated Bodies
Department for the Economy
Belfast Metropolitan College
Construction Industry Training Board
General Consumer Council for Northern Ireland
Health and Safety Executive for Northern Ireland
Invest Northern Ireland
Labour Relations Agency
Northern Ireland Screen Commission
Northern Ireland Tourist Board
Northern Regional College
North West Regional College
South Eastern Regional College
Southern Regional College
South West College
Stranmillis University College
The Trade and Business Development Body (trading as Intertradelreland)
Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland)

Department of Education

Designated Bodies
Department of Education
Comhairle Na Gaelscolaíochta
Council for Catholic Maintained Schools
Education Authority
General Teaching Council for Northern Ireland
Grant Maintained Integrated Schools
Middletown Centre for Autism
Middletown Centre for Autism (Holdings) Ltd
Northern Ireland Council for the Curriculum, Examinations & Assessment
Northern Ireland Council for Integrated Education
Voluntary Grammar Schools
Youth Council for Northern Ireland

Department of Finance

Designated Bodies
Department of Finance
Special EU Programmes Body

Department of Health

Designated Bodies
Department of Health
Belfast Health and Social Care Trust
Business Services Organisation
Children's Court Guardian Agency for Northern Ireland
Food Safety Promotion Board (known as <i>safefood</i>)
Health and Social Care Regulation and Quality Improvement Authority
Northern Health and Social Care Trust
Northern Ireland Ambulance Service Health and Social Care Trust
Northern Ireland Blood Transfusion Service (Special Agency)
Northern Ireland Fire and Rescue Service
Northern Ireland Medical and Dental Training Agency

Designated Bodies (Department of Health continued)

Northern Ireland Practice and Education Council for Nursing and Midwifery

Northern Ireland Social Care Council

Patient and Client Council

South Eastern Health and Social Care Trust
--

Southern Health and Social Care Trust

The Institute of Public Health in Ireland Company Limited by Guarantee
--

Western Health and Social Care Trust

Department for Infrastructure

Designated Bodies

Department for Infrastructure

Driver and Vehicle Agency

Northern Ireland Transport Holding Company
--

Northern Ireland Water Limited

Waterways Ireland

Department of Justice

Designated Bodies

Department of Justice

Criminal Justice Inspection Northern Ireland
--

Northern Ireland Police Fund

Northern Ireland Policing Board

Police Ombudsman for Northern Ireland

Police Rehabilitation and Retraining Trust
--

Police Service of Northern Ireland

Probation Board for Northern Ireland

Royal Ulster Constabulary George Cross Foundation

The Executive Office

Designated Bodies

The Executive Office

Commissioner for Survivors of Institutional Childhood Abuse

Designated Bodies (The Executive Office continued)

Commissioner for the Ulster Scots and the Ulster British Tradition
--

Commission for Victims and Survivors for Northern Ireland

Equality Commission for Northern Ireland
--

Irish Language Commissioner

Maze/Long Kesh Development Corporation
--

Northern Ireland Community Relations Council
--

Northern Ireland Judicial Appointments Commission

Office of Identity and Cultural Expression
--

Strategic Investment Board Limited

Victims and Survivors Service Limited

Northern Ireland Authority for Utility Regulation

Designated Bodies

Northern Ireland Authority for Utility Regulation

Public Prosecution Service for Northern Ireland

Designated Bodies

Public Prosecution Service for Northern Ireland

The Schemes and Funds listed below will be designated administratively to be included within WGA:

Department of Education - Teachers' Superannuation Scheme

Department of Health – Health and Social Care Pension Scheme

Department of Finance - Superannuation and Other Allowances

Police Service of Northern Ireland - Police Pensions Scheme

Northern Ireland Fire and Rescue Services – Pension Schemes

NI Consolidated Fund

Arts Council of Northern Ireland – Lottery Fund

Sports Council of Northern Ireland – Lottery Fund

Department of Finance - Land and Property Services Trust Statement

Department of Justice - Northern Ireland Courts and Tribunal Service Trust Statement

Annex B

Sign off by Consolidation Manager of _____ departmental group

List of bodies to be designated for Whole of Government Accounts for 2025-26

*I hereby certify that all the bodies listed at Annex A above are correct for my departmental group; or

*I have detailed below the changes to be incorporated to the bodies listed at Annex A above to reflect my departmental group

** Delete as appropriate*

Bodies to be added to list in Annex A	Bodies to be removed from list in Annex A	Changes to the names of bodies contained in Annex A

Signed: _____

Name of Consolidation Manager: _____

Date: _____

To be signed and returned to wga.afmd@finance-ni.gov.uk no later than **5 March 2026**.

Please note that electronic signatures will be accepted. The electronic signatures must be a copy of the original signature and the completed form must be sent directly by the Consolidation Manager from their email account.