

**Stuart Stevenson**  
**Treasury Officer of Accounts**

Public Spending Group  
2<sup>nd</sup> Floor  
Clare House  
303 Airport Road  
BELFAST BT3 9ED  
Tel No: 028 90816795 (x 76795)  
email: [stuart.stevenson@finance-ni.gov.uk](mailto:stuart.stevenson@finance-ni.gov.uk)  
and [afmdreturns@finance-ni.gov.uk](mailto:afmdreturns@finance-ni.gov.uk)



---

FD (DoF) 04/26

22 May 2026

**Dear Finance Director**

## **Laying of Annual Reports and Accounts in the Northern Ireland Assembly**

### ***Purpose***

1. This Finance Director (FD) letter clarifies the arrangements for laying and publishing departmental, agency and Non-Departmental Public Body (NDPB) Annual Reports and Accounts.
2. This letter withdraws FD (DoF) 03/25 and should be read in conjunction with the latest guidance on this subject issued by the Assembly Section of The Executive Office (TEO) ([NICS Guidance on the Laying, Presenting and Depositing of Papers in the Northern Ireland Assembly](#)). Queries related to this NICS guidance should in the first instance be directed to the relevant Departmental Assembly Liaison Officer (DALO). DALOs will liaise with the Assembly Section in TEO if further information is required. All bodies must fully apply the guidance in both this FD letter, the relevant annex and the NICS guidance.

## ***Applicability***

3. This letter provides general guidance which applies to departments, agencies and NDPBs, while the attached annexes contain guidance specific to each of these bodies.
  - Annex A – Departments and agencies
  - Annex B – Non-Departmental Public Bodies

## ***Background***

4. Please note that paragraph 4.1.5 of the Government Financial Reporting Manual (FReM) states that reporting entities must prepare and publish an Annual Report and Accounts (ARA) as a single document unless it has been agreed otherwise. All related FReM requirements should be complied with.

## ***Laying of Accounts Requirements***

5. Bodies can lay their ARA **either** electronically or in hard copy. When laying electronically, bodies are required to lay an electronic version of their ARA along with a covering letter to the Assembly Business Office. If required to lay in hard copy, you must provide a covering letter and the required number of copies to the Assembly Business Office as per the NICS guidance (in particular paragraph 7) referred to in paragraph 2. The version laid in the Assembly **must not be altered** prior to being published or made available online.
6. The electronic copy must be either the final PDF version for printing/publishing or a good quality PDF of the Microsoft Word version. Please note that a PDF created from scanned copies of the printed document **will not** be accepted. The PDF version must be created electronically and should be named using the following naming convention: 20XX-XX Annual Report and Accounts – [Insert Body Name].

7. To facilitate the creation of a good quality PDF version of the ARA, bodies should request a Microsoft Word version of “The Certificate and Report of the Comptroller & Auditor General to the Northern Ireland Assembly” with the Comptroller & Auditor General’s signature from the Northern Ireland Audit Office (NIAO). This should be inserted into the Microsoft Word accounts before the PDF is created.
8. All bodies should ensure that the date the accounts were signed is included in all sections of the ARA which are required to be signed, as detailed in the FReM. Please note that both the laid and the final published version of the ARA must include a replication of the original signature for the Accounting Officer and Comptroller & Auditor General (or in the case of some NDPBs, their Auditor). Typed signatures will not be accepted. When electronic signatures are used, the signed document must be **emailed directly to AFMD by the signatory from their mailbox, or the signatory must be copied in if the signed document is sent on behalf of them. It is important to note this requirement to avoid potential delays to laying dates.**
9. For all bodies the ARA must be laid in the Northern Ireland Assembly **before** formal publication or any distribution to the public takes place. This includes publishing in electronic form, on your own website or otherwise. They should, however, be made publicly available as soon as possible after laying.
  - Where an NDPB is registered as a company, and required to lay accounts with Companies House, they should ensure that their ARA are laid in the Northern Ireland Assembly **before** being laid in Companies House.
  - Where an NDPB is registered as a charity, and required to submit accounts to the Charity Commission, they should ensure that their ARA are laid in the Northern Ireland Assembly **before** being submitted to the Charity Commission.
10. Bodies should ensure that the ARA are correctly labelled, have been checked for errors and these rectified prior to laying, as any documents laid are

recorded in the Assembly's Official Minutes of Proceedings and are regarded as public documents.

11. Bodies **must not** send the ARA to the Assembly Business Office in advance of the laying date, they **must** be sent on the day that they need to be laid.

### ***Format of Accounts***

12. The paper **must** be A4 size and **must** be **predominantly portrait** in orientation. Tables etc. may be in landscape orientation but preparing/printing the whole document in landscape is not allowed. If publishing in hard copy, the published document should be saddle stitched (stapled through the spine) or perfect bound (glued into a cover). No substantive text should appear on the inside of the front or back covers.

- ***Format of title page:*** Please note that you are required to include a title page. It should not be combined with a contents page or preface and must not be printed on the inside front cover of the document (to ensure this doesn't happen please insert a blank page between the front cover and title page). The title page should be the second page of the report (next page after the front cover) and **must** follow the formats below:
  - > Departments at Annex A.1
  - > Agencies at Annex A.2
  - > Driver and Vehicle Agency at Annex A.3
  - > NDPBs at Annex B.1
- All bodies should ensure that the printer's name does not appear on either the front or the title page of the published ARA.
- ***Title verso page:*** This should include the copyright statement as per the NICS guidance (in particular paragraphs 16 - 20) referred to in paragraph 2. Below the copyright statement you should also include the printing number (ISBN), where applicable. An ISBN number is a form of product

identification if the publication is going to be sold or widely distributed. Where departments or bodies are having the accounts printed by a publisher, the publisher will provide an ISBN number. Where accounts are produced in-house and are not intended for sale or widespread distribution, an ISBN is not compulsory.

- **Format of back cover:** The printing number (ISBN Number), where applicable, should also appear on the back page in the bottom right-hand corner (see Annex C).

### ***Printing and Publishing of Accounts***

13. Printing of the published ARA is not required by the Assembly Business Office for laying. However, there is a legal obligation under the Legal Deposit Libraries Act 2003 which requires the publishers to **deposit publications with the copyright libraries**. For further information on this subject, please refer to the NICS guidance (in particular paragraphs 11 - 15) referred to in paragraph 2 of this FD letter. Please note that the legal deposit libraries prefer and encourage the depositing of documents in electronic format (by means of the provision of an electronic copy of documents to the Library at Queen's University Belfast, which will in turn arrange for their circulation to the Legal Deposit Libraries): all bodies are encouraged to adopt this approach.
14. The NICS do not currently have contractual arrangements in place for printing/publishing services, and DoF's Central Procurement Directorate (CPD) has advised departments, agencies and NDPBs who require a publication service for Annual Reports and Accounts to seek quotations in line with DoF Procurement Control Limits, which can be found in "Procurement Policy Note PPN 04/21 – Procurement Control Limits (revised 6 March 2025)".
15. For guidance on publishing arrangements and requirements please contact your departmental or sponsor department's procurement manager within CPD.
16. All bodies are required to make the ARA available on their own websites **as soon as possible after laying**. In addition, all NDPB ARA, regardless of

whether they are required to be published under statute, should be published electronically. **Please note** that no textual changes can be made to the ARA after laying and pagination in the laid version **must** be the same as the version made publicly available (and final printed version if published in hard copy). Please note that the web optimised PDF of the ARAs should meet [government accessibility guidelines](#) and [document viewing standards](#). It is also best practice, along with the PDF version, to produce a HMTL version of the ARAs on your website if possible. Bodies should liaise with their Communications Teams in relation to the accessibility requirements.

17. All bodies **must** liaise with their auditors before electronic publication takes place.

### ***Action and enquiries***

18. The content of this letter should be brought to the attention of all staff responsible for laying ARA for departments, agencies and NDPBs.
19. Please note that ALBs, in the first instance, should direct their queries to the sponsor department. If the sponsor department require further assistance, they should contact Financial Reporting Branch.
20. For departmental queries, please contact Kathryn Allen (Head of Financial Reporting Branch) at [Kathryn.Allen@finance-ni.gov.uk](mailto:Kathryn.Allen@finance-ni.gov.uk), David Wallace at [David.Wallace@finance-ni.gov.uk](mailto:David.Wallace@finance-ni.gov.uk) or Sam Cottney at [Sam.Cottney@finance-ni.gov.uk](mailto:Sam.Cottney@finance-ni.gov.uk).

**Yours sincerely**

A handwritten signature in black ink, appearing to read 'Stuart Stevenson'.

**STUART STEVENSON**

## **Copy Distribution**

Joanne McBurney  
CED/Supply Grade 5s  
Kathryn Allen  
David Wallace  
Sam Cottney  
David McCreedy (TEO)  
Claire McCanny (NI Assembly)  
James Gilsenan (NI Assembly)

## Annex A - Departmental and Agency Annual Report and Accounts

### *Statutory Obligations*

1. The statutory obligations to lay departmental and agency Annual Reports and Accounts (ARA) in the Northern Ireland Assembly are covered under the Government Resources and Accounts Act (Northern Ireland) 2001 (GRAANI). Section 11(5) of GRAANI enables DoF to direct that the parent department lays its agencies' accounts.

### *Laying Date*

2. The summer recess deadline is Friday 3 July 2026. Departments should make every effort to ensure their ARA are laid by summer recess. Departments should liaise closely with NIAO on timelines and monitor the achievement of laying before the summer recess during the account's preparation and auditing stages. Where achievement of the summer recess deadline is identified as being at risk, this should be drawn to the attention of DoF at the earliest opportunity and an alternative timetable for submission and audit completion should be discussed and agreed with the relevant NIAO Engagement Director.
3. Departments should contact both [David.Wallace@finance-ni.gov.uk](mailto:David.Wallace@finance-ni.gov.uk) and [Sam.Cottney@finance-ni.gov.uk](mailto:Sam.Cottney@finance-ni.gov.uk) as soon as possible if any change is anticipated in the intended date of laying. Parent departments should liaise with their agencies regarding the date of laying their ARAs.
4. Whilst AFMD will still facilitate laying in advance of the summer recess deadline where this is achievable, any departmental ARA not meeting summer recess should be certified and laid as soon as possible thereafter. All departments will need to have their ARA laid by Friday 13<sup>th</sup> November 2026 at the latest, to comply with legislation.

5. The Comptroller & Auditor General has agreed that she will certify over the summer and the Assembly Business Office will accept documents for laying during summer recess. However, approval should be sought from Departmental Accounting Officers and the Departmental Assembly Committee to ensure that they are content for the ARA to be laid during recess. Please note that these approvals are also required, should the exceptional circumstances arise that a department is in a position to lay their ARA, during any other period of recess throughout the year.

***Detailed guidance and publishing on website***

6. For departments and agencies, an electronic version (as defined in paragraphs 5 - 6 of this letter) of the ARA must be laid.

a) **Departments** should provide:-

An **electronic version** of the ARA to: [afmdreturns@finance-ni.gov.uk](mailto:afmdreturns@finance-ni.gov.uk) **two working days** prior to the date for laying, which has been agreed with DoF (see paragraphs 2 and 3 above). **Please note that if the ARA are not received within these agreed timeframes, DoF cannot guarantee that they will be laid on the agreed laying date.** Annex D provides examples of issues that could delay laying and departments should ensure that they review these areas prior to submission. (Please note that AFMD prepare the covering letter referred to in paragraph 5 of this letter when laying the departmental ARA.)

b) **Agencies** should provide:-

- i. An **electronic version** (as defined in paragraph 5 - 6 of this letter) accompanied by a covering letter in PDF format should be sent to the **Assembly Business Office**, via their sponsor department, in accordance with the requirements of the NICS guidance referred to

in paragraph 2 of this FD letter. The Assembly Business Office email address is [laid.documents@niassembly.gov.uk](mailto:laid.documents@niassembly.gov.uk).

- ii. an electronic version to: [afmdreturns@finance-ni.gov.uk](mailto:afmdreturns@finance-ni.gov.uk).
7. Once laid both **departments** and **agencies** should arrange for the ARA to be made available on their websites as per paragraph 16 of this letter. Please note, as per paragraph 17 of this letter, the ARA should be reviewed by the NIAO before being published on your website. The link to the website document should be sent to [afmdreturns@finance-ni.gov.uk](mailto:afmdreturns@finance-ni.gov.uk).
8. **Trading Funds:**
- DVA prepares its ARA under the Financial Provisions (Northern Ireland) Order 1993.
  - Article 8(6) of the above-named Order requires the annual Statement of Accounts to be laid by the Comptroller & Auditor General. In practice the laying is normally carried out by the parent department.
  - The Annual Report and Statement of Accounts are published by the parent department of the trading fund. This should be done simultaneously with laying or as soon as possible thereafter.

***Press Release/Publicity***

9. Departments will need to consider the coordination of publicity/press releases in relation to the publication of their individual ARA, liaising with the Treasury Officer of Accounts (TOA) as necessary. Initially departments should contact Kathryn Allen at [Kathryn.Allen@finance-ni.gov.uk](mailto:Kathryn.Allen@finance-ni.gov.uk). In addition, departments should copy any such press releases to the TOA and NIAO for information.

***Example of title page for departmental Annual Report and Accounts  
(see paragraph 12 of the covering letter):***

**Department XYZ**

**Annual Report and Accounts 20XX-XX  
For the year ended 31 March 20XX**

Laid before the Northern Ireland Assembly under section 10(4) of the Government  
Resources and Accounts Act (Northern Ireland) 2001  
by the Department of Finance  
on DD Month 20XX

***Example of title page for agency Annual Report and Accounts (see paragraph 12 of the covering letter):***

**Agency XYZ**

**Annual Report and Accounts 20XX-XX  
For the year ended 31 March 20XX**

Laid before the Northern Ireland Assembly under section 11(3) (c) of the Government  
Resources and Accounts Act (Northern Ireland) 2001  
by the [insert name of parent Department]  
on DD Month 20XX

***Example of title page for DVA Annual Report and Statement of Accounts (see paragraph 12 of the covering letter):***

**Driver and Vehicle Agency**

**Annual Report and Statement of Accounts 20XX-XX  
For the year ended 31 March 20XX**

Laid before the Northern Ireland Assembly under Article 8 (6)(b) of the Financial Provisions (Northern Ireland) Order 1993  
by the Comptroller and Auditor General for Northern Ireland  
on DD Month 20XX

## Annex B - Non-Departmental Public Bodies (NDPBs)

### *Statutory Obligations*

1. The procedure for laying and publishing a NDPB's Annual Report and Accounts (ARA) varies according to the content of the incorporating statute, where it could be either the responsibility of the department, the Comptroller & Auditor General (C&AG) or the NDPB itself to lay the ARA. However, in practice laying is normally carried out by either the department or the NDPB.
2. Please note it is recommended, from an accountability point of view, that where ARA are not required to be laid or presented to the Northern Ireland Assembly under statute, the document should be deposited in the Northern Ireland Assembly Library. Deposited papers should be emailed (in PDF format) directly to the Assembly Library. Further details on the procedures for depositing papers and the relevant email address can be found in the 'Deposited Papers' section of the NICS guidance referred to in paragraph 2 of this FD letter.
3. Where an NDPB is registered as a company, and required to lay accounts with Companies House, they should ensure that their ARA are laid in the Northern Ireland Assembly **before** being laid in Companies House.
4. Where an NDPB is registered as a charity, and required to submit accounts to the Charity Commission, they should ensure that their ARA are laid in the Northern Ireland Assembly **before** being submitted to the Charity Commission.
5. In addition, all NDPB ARA, regardless of whether they are required to be published under statute, should be published electronically.
6. This guidance applies to all NDPB Annual Reports and Accounts that are laid, presented, or deposited following the issue of this guidance, including those relating to previous financial years where there has been a delay in their production.

***Laying Date***

7. The administrative deadline for laying, presenting, or depositing the NDPB ARA is as soon as possible after the auditor has audited and signed off the accounts. As a guideline it is expected that this will in most cases be **no later than 2 weeks after that date**.

***Form and Number of Copies to be Laid***

8. **An electronic** version (as defined in paragraph 5 - 6 of this letter) of the ARA, together with a covering letter in PDF format, should be sent to the **Assembly Business Office** in accordance with the requirements of the NICS guidance referred to in paragraph 2 of this FD letter. The Assembly Business Office email address is [laid.documents@niassembly.gov.uk](mailto:laid.documents@niassembly.gov.uk).
9. Please note that if your email is a large file (25MB and above) then we would ask that prior to sending the accounts, you contact the Assembly Business Office at [laid.documents@niassembly.gov.uk](mailto:laid.documents@niassembly.gov.uk) with your name, name of the accounts being laid and a contact number so that they can make arrangements to receive and lay them.
10. Once laid NDPBs should arrange for the ARA to be made available on their website as per paragraph 16 and 17 of this letter.
11. Please note it is the responsibility of the NDPB and sponsor Department to ensure that the ARA have been laid and published on the website in accordance with this guidance.

***Example of title page for NDPB Annual Report and Accounts (see paragraph 12 of the covering letter):***

**NDPB XYZ**

**Annual Report and Accounts  
For the year ended [insert date] 20XX**

Laid before the Northern Ireland Assembly under  
[insert Incorporating Statute]  
by the [insert name of Department/Body/Comptroller and Auditor General detailed in  
the Incorporating Statute]

on

DD Month 20XX

**Annex C - Example of back cover where applicable (see paragraph 12 of the covering letter):**

**ISBN Number (*where applicable*)**

## **Annex D - Most common issues which delay laying**

- Accounting Officer (AO) signatures and dates should be on the Performance Report, Accountability Report and Statement of Financial Position.
- The date of the AO authorisation in the Events after the Reporting Period note should be **the same as (or slightly later than)** the C&AG signature. This does **not** apply to the dates of the AO signatures throughout the ARA.
- Copyright should be exactly as per DoF/NICS laying guidance.
- Front Cover, Title Page, title verso and back page should be as per DoF laying guidance – e.g. blank page between front cover and title page, date of laying must be inserted, and title should be Annual Report and Accounts and **not** Resource Accounts.
- Text size throughout should be clear, not too small and easy to read.