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STATUTORY RULES OF NORTHERN IRELAND

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**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.

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(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.