
STATUTORY INSTRUMENTS

2026 No. 66

GOVERNMENT RESOURCES AND ACCOUNTS

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

<i>Made</i>	- - - -	<i>28th January 2026</i>
<i>Laid before Parliament</i>		<i>29th January 2026</i>
<i>Coming into force</i>	- -	<i>19th February 2026</i>

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

In accordance with section 10(7)⁽²⁾ 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.

28th January 2026

Stephen Morgan
Christian Wakeford
Two of the Lord Commissioners of His Majesty's
Treasury

(1) [2000 c. 20](#).

(2) Section 10(7) was amended by paragraph 57 of Schedule 10 to the Government of Wales Act [2006 \(c. 32\)](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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

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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

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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

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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

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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

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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

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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

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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

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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

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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.