

Annex B

ACCOUNTS DIRECTION: DISTRICT COUNCILS

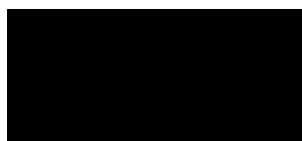
ACCOUNTS DIRECTION GIVEN BY THE DEPARTMENT FOR COMMUNITIES, IN ACCORDANCE WITH ARTICLE 24(2) OF THE LOCAL GOVERNMENT (NORTHERN IRELAND) ORDER 2005 AND REGULATION 7 OF THE LOCAL GOVERNMENT (ACCOUNTS AND AUDIT) REGULATIONS (NORTHERN IRELAND) 2015 FOR THE YEAR ENDED 31 MARCH 2026.

1. The accounts shall give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year.
2. Subject to the requirements of the Local Government (Northern Ireland) Order 2005 and the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015, this Accounts Direction and other statutory provisions, the council shall observe all relevant accounting and disclosure requirements given in the applicable Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 (the Code), as amended or augmented from time to time, except where stated at 3 below.
3. In addition to the requirements of the above-mentioned Code the statement of accounts, which it is the duty of the chief financial officer of every council to prepare in respect of the financial year ended 31 March 2026, shall include –
 - Narrative Report
 - Statement of the Council's and Chief Financial Officer's Responsibilities for the Statement of Accounts (Schedule 5)
 - Governance Statement
 - Remuneration Report (Schedule 6)

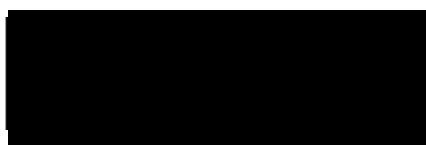
- Certificate of the Chief Financial Officer and Council’s approval of the Statement of Accounts (Schedule 7)
 - and in each case, such notes as may be necessary for the purposes referred to in the following paragraphs.
4. The statement of accounts should also include such notes as may be necessary for the purposes of the additional disclosure requirements, as set out in Schedule 9 of this Direction. The governance statement should be prepared in accordance with ‘Delivering Good Governance in Local Government: Framework Addendum 2025’ published by the Chartered Institute of Finance and Accountancy (CIPFA).
 5. Those councils that sought and obtained departmental agreement to mitigate costs associated with changes in discount rates should continue to account for these costs as agreed with the Department. Other councils that want to mitigate the impact of changes in discount rates by creating a negative reserve within the financial statements should obtain agreement from the Department.
 6. Where a council has group accounts, they should present group accounts in addition to its single entity financial statements.
 7. The accounts should be prepared in the form directed by the Department. **One PDF copy**, signed by the Chief Financial Officer of the Council, should be submitted to the Department via e-mail to Deborah.McKay@communitiesni.gov.uk on or before **30 June 2026**. Councils should arrange in advance a suitable timetable for the audit process of the accounts with NIAO.

Dated: 12 February 2026

Signed by authority of the Department for Communities



Jeff Glass



Martina Campbell