



Coimisiún um Chaighdeán in Oifigí Poiblí
Standards in Public Office Commission

Annual Report 2025

Independence
Impartiality
Integrity



**Standards in Public Office
Commission
6 Earlsfort Terrace
Dublin 2
D02 W773**

**Tel: (01) 6395666
Email: info@sipo.ie
Website: www.sipo.ie
Twitter: [@SIPOCireland](https://twitter.com/SIPOCireland)**

ISSN: 2009-3217



Coimisiún um Chaighdeán in Oifigí Poiblí
Standards in Public Office Commission

Annual Report 2025



Table of Contents

.....	
The Standards in Public Office Commission	3
.....	
Introduction by the Chairperson	4
.....	
Introduction by the Director General	5
.....	
Chapter One: Ethics in Public Office	6
.....	
Chapter Two: Control of Political Financing	9
.....	
Chapter Three: Outreach and Communications (including Publications)	17
.....	
Chapter Four: Corporate Governance	20
.....	
Appendix One: Third Parties and Corporate Donors Registered in 2025	22
.....	



The Standards in Public Office Commission

The Standards in Public Office Commission is an independent body established in December 2001 by the Standards in Public Office Act 2001. In 2025, its members were:

- ✦ Mr Justice Garrett Sheehan, Chairperson
- ✦ Mr Ger Deering, Ombudsman
- ✦ Ms Geraldine Feeney, former member of Seanad Éireann
- ✦ Mr Peter Finnegan, Clerk of Dáil Éireann
- ✦ Mr Martin Groves, Clerk of Seanad Éireann
- ✦ Mr Seamus McCarthy, Comptroller and Auditor General

The secretariat to the Standards in Public Office Commission is provided by the Office of the Ombudsman.

The Commission has supervisory roles under five separate pieces of legislation [as amended]:

- ✦ the Ethics in Public Office Act 1995 and the Standards in Public Office Act 2001 [together “the Ethics Acts”];
- ✦ the *Electoral Act 1997*;
- ✦ the *Ministerial and Parliamentary Offices Act 1938*; and
- ✦ the *Regulation of Lobbying Act 2015*.

The Commission also has a role in investigating potential non-compliance with Part 15 of the Local Government Act 2001.

The Commission issues a separate annual report covering its activities in administering the Regulation of Lobbying Act 2015.

Further information about the functions of the Commission may be accessed online on our website: <https://www.sipo.ie/about/what-we-do/>



Introduction by the Chairperson

I am pleased to furnish the 2025 annual report of the Standards in Public Office Commission (the Commission) to the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

In 2025, the Commission received 186 complaints (compared with 114 in 2024) under the Ethics Acts, with a further 73 complaints carried over from previous years. A total of 143 complaints were closed by the Commission during the year, of which 97 related to complaints received in 2025. The remaining 113 complaints were still under examination and were carried forward into 2026.

The Commission initiated three preliminary inquiries in 2025. In addition, four preliminary inquiries were carried forward from previous years. Six preliminary inquiries were still ongoing at the end of the year. One preliminary application hearing and one investigation hearing were held in 2025, with no investigations ongoing at year's end. Further information on the Commission's work under the Ethics Act is set out in Chapter 1.

Chapter 2 of this report provides information on the Commission's activities in 2025 under the Electoral Act 1997, as well as an overview of key developments in priority areas. In 2025, the Commission certified 353 candidate reimbursements, following on from the General Election 2024, with the average time taken for certification significantly reduced.

Chapter 3 details communications and outreach undertaken in 2025 to improve knowledge and awareness of statutory obligations that apply under the Acts within the Commission's remit.

On behalf of the Commission, I would like to thank the staff of the Commission, and the support staff in the wider Office of the Ombudsman for their hard work throughout the past year.

Finally, I would also like to take this opportunity to wish my predecessor, Garrett Sheehan, well and I look forward to taking up the challenge as Chairperson to this important office.

Elizabeth Dunne
Chairperson



Introduction by the Director General

I would like to commend our staff for their hard work during the year in managing a large and varied body of work, including an increase in complaints received under the Ethics legislation and processing electoral finance returns. There was also a significant amount of work required in 2025 related to the General Election 2024. There has also been continued improvement in access to information returned to the Commission and the team are quickly uploading these returns to our SIPO.ie website for immediate public inspection.

Our “corporate spine” supports the independence of SIPO and provides necessary back office supports such as HR, ICT, Finance, Procurement, Facilities, Legal, Communications and other supports. This enables the team to concentrate on SIPO work. While we experienced a random cybersecurity attack on some of our ICT systems at the end of 2025, fortunately the operational impact on the Commission was limited.

Our Statement of Strategy - “Towards 2030” - sets out our key objectives such as fulfilling SIPO’s regulatory mandate and ensuring the Commission is supported to improve compliance across lobbying, ethics and electoral matters; the development of clear, comprehensive and timely guidelines, advice and FAQs; continuation of outreach programmes to ensure those who have requirements are aware and understand those requirements and that awareness of the role of SIPO is increased; reviewing and identifying efficiencies and streamlining how we work through technology and increased digitalisation.

I look forward to working with the Commission to implement this strategy.

Elaine Cassidy
Director General

Chapter

1

**Ethics in
Public
Office**



Chapter 1: Ethics in Public Office

This chapter provides information on the Commission's activities in 2025 under the Ethics Acts, as well as an overview of key developments in priority areas.

Disclosure of Interests: Ethics Acts Regulations

In 2025, regulations prescribing designated positions of employment in the civil and wider public services, and directorships of State bodies were updated for the first time since 2018. As a consequence, a large number of additional directorships and positions of employment across the public service were brought within the scope of the Ethics Act.

The Commission has, on a number of occasions, raised concern about the need for these regulations to be updated. The Commission welcomes this update and will work towards informing bodies newly within the scope of the regulations of their obligations under the Ethics Acts.

The Commission remains of the view that where a new body is being set up or existing bodies are merged, the prescription of designated directorships and designated positions of employment should be considered as a standard part of the process of establishment. This would ensure that relevant staff of newly established or merged bodies who now fall within the remit of the disclosure of interest obligations under the Ethics Acts can comply with their obligations in a timely way.

Tax Clearance:

Appointees to Senior Office

A person who is appointed to 'senior office' for the purposes of the Ethics Acts has certain tax clearance obligations. Specifically, appointees to such positions are required to furnish to the Commission, within nine months of appointment, a statutory declaration made within one month either side of appointment and a tax clearance certificate issued within nine months either side of appointment.

The Commission was notified of 332 appointments to senior office positions by public bodies during 2025, up from 317 in 2024.

Oireachtas Members

Following the General Election of 29 November 2024 and the election/appointment of senators, all Oireachtas members were required to submit a statutory declaration and a tax clearance certificate within nine months of their election/nomination. The Commission processed these submissions as they were received from members throughout 2025, with 233 having complied. One return from an Oireachtas member remained outstanding at the end of the year.

In line with SIPO objectives to review and streamline operational processes set out in the current Statement of Strategy, *Strategy 2025*, the staff of the Commission worked to update its procedures in relation to tax clearance certificates in order to ensure a more efficient process and to increase compliance.



Ethics Reform

The Department of Public Expenditure, National Development Plan Delivery and Reform completed a review of ethics legislation in late 2022, which was published by the Department in February 2023. The review's recommendations centre on five themes intended to address limitations with the current statutory framework:

- ✦ A legislative network for ethics underpinned by a set of overarching integrity principles;
- ✦ New statutory prohibitions, including on the use of insider information;
- ✦ Strengthening disclosure requirements to improve transparency and examining whether the regime should encompass more office holders;
- ✦ Strengthening the Standards in Public Office Commission;
- ✦ Post-term employment restrictions for elected officials/public servants that address matters not already covered by lobbying regulation and should align closely with that legislation.

The Government decided on foot of the review to authorise the drafting of a general scheme of new ethics legislation. That work is continuing. The Commission notes that the Programme for Government published in January 2025 includes a commitment to reform and consolidate the Ethics in Public Office legislation

The Commission welcomes the Government commitment to bring forward new ethics legislation and has provided technical assistance to the Department in preparing the legislation, drawing on its operational experience concerning the Ethics Acts.

The Commission looks forward to providing continued technical assistance to the Department in relation to this work, as required.

Complaints

In 2025, the Commission received 186 complaints under the Ethics Acts, in addition to 73 open complaints carried over from previous years. A total of 143 complaints were closed by the Commission during the year, of which 97 related to complaints received in 2025. The remaining 113 complaints were still under examination and were carried forward into 2026.

The Commission initiated three preliminary inquiries in 2025. In addition, four preliminary inquiries were carried forward from previous years. Six preliminary inquiries were still ongoing at the end of the year. One preliminary application hearing and one investigation hearing were held in 2025, with no investigations ongoing at year's end.

Preliminary Application Hearing into Kenneth O'Flynn, Former Councillor, Cork City Council –

A full investigation was planned but did not proceed after a preliminary application hearing in July 2025. The Commission's report on this matter can be read in full [here](#).

Investigation into Tommy Reilly, Former Councillor, Meath County Council –

In this instance, the Commission found against Councillor Reilly. The Commission's decision can be read in full [here](#).

Chapter

2

**Control of
Political
Financing**



Chapter 2: Control of Political Financing

The Electoral Act 1997 (the Electoral Act) provides for public funding support of eligible political parties, public representatives and election candidates. The Act also regulates the giving and receiving of political donations and provides the framework for reporting in relation to political finances, and for publication of such reports.

This chapter provides information on the Commission's activities in 2025 under the provisions of the Electoral Act, as well as an overview of key developments in priority areas.

Exchequer Funding of Political Parties

Political parties may qualify for funding from the Exchequer under the Electoral Act based on their percentage of the vote in the last Dáil Éireann election. The funding may be applied for specified administrative purposes, but may not be used for electoral or referendum purposes. Any unused funding from the previous year may be carried over for use the following year.

With reference to the statements submitted in 2025, seven political parties qualified for Exchequer funding under the Act (Fianna Fáil, Fine Gael, the Green Party, People Before Profit – Solidarity, Sinn Féin, Social Democrats and The Labour Party).

Each qualified political party is paid a flat rate amount of €126,974 annually and a share of an annual sum which was set in 2001 at €3,809,214 and which has increased in line with general pay increases in the civil service.

The fund, including the flat rate amount, stood at €6,449,106 for 2024. The table below summarises the funding received by political parties in 2024.

Table 1: *Exchequer Funding received by political parties in 2024*

Qualified political parties	Closing balance 2023 €	Funding received for 2024 €	Expenditure in 2024 €	Closing balance 2024 €
Fianna Fáil	535,816	1,594,406	2,116,577	13,645
Fine Gael	329,756	1,509,043	1,752,247	86,552
The Green Party	4,566	574,916	579,482	-
People Before Profit/Solidarity	18,204	302,559	319,433	1,330
Sinn Féin	2,299,347	1,718,933	2,459,030	1,559,250
Social Democrats	285,779	330,771	538,842	77,708
The Labour Party	91,063	418,478	479,290	30,251
Total	3,564,531	6,449,106	8,244,901	1,768,736



The funding received may not be applied to, or used to recoup, election or referendum expenses. The Commission requires the party's appropriate officer to confirm that none of the funding was used for election or referendum purposes. Each of the seven appropriate officers who submitted returns for 2024 stated that the funding was not used for such purposes.

Further details of the funding, including how it was spent and accompanying statements are available at www.sipo.ie.

Parliamentary Activities Allowance

Party leaders and independent members of the Oireachtas may receive funding under the Ministerial and Parliamentary Offices Act 1938, informally known as the Parliamentary Activities Allowance. This allowance is payable in relation to expenses arising from the parliamentary activities, including research, of a qualifying party or person.

The Commission has a supervisory role in relation to the expenditure of this funding. Recipients of the funding are required to submit statements of expenditure of the allowances. These are published by the Commission, which also reviews them for compliance and consults when required with the parliamentary party leaders/ independent members where queries arise.

Based on the information provided in relation to the statements submitted in 2025, the Commission is satisfied that no evidence exists of non-compliance with the relevant provisions and notes that the funding made available in respect of 2024 is as below:

- ✚ Total funding to the leaders of the nine qualifying parties was €8,276,000 for 2024.
- ✚ Funding made available to non-party members of the Dáil amounted to €713,000 for 2024.
- ✚ Funding made available to non-party members of the Seanad amounted to €215,000 for 2024.

The parliamentary activities allowance statements and auditors' reports are available at www.sipo.ie.

Political Party Annual Statements of Accounts 2024

Registered political parties in Ireland must submit annual audited statements of accounts for the previous year to the Commission by 30 June. These statements of accounts must cover all income, expenditure, assets, and liabilities, including those of subsidiary organizations, and are published by SIPO to ensure transparency and compliance with the Electoral Act.

The Commission published revised guidelines for the format of the statements of accounts in October 2024. The guidelines must be followed for the 2025 period of account and later, but political parties were free to adopt the revisions for their 2024 statements of account.

The Commission has published statements of accounts provided to it in 2025 by political parties in respect of 2024 on www.sipo.ie

The Commission considered each of the statements of accounts received; some were materially compliant with the revised guidelines and did not require follow-up. Where statements of accounts were found not to be compliant, the Commission issued queries, and the parties were given an opportunity to respond until they dealt adequately with the matters raised.



Having reviewed the accounts provided, all political parties who are eligible for public funding in 2024 were confirmed by the Commission to be in compliance with the guidelines. A further seven political parties provided unaudited statements of accounts. 13 parties did not provide any return. The Commission's full report is available on www.sipo.ie.

Reporting of Political Donations

Annual Donation Statements – TDs, Senators and MEPs

A person who was a TD, Senator or MEP in 2024 was required to furnish a Donation Statement to the Standards Commission by 31 January 2025.

Donations received during 2024 which exceeded a value of €600 were required to be disclosed.

Donations from the same person in the same year must be aggregated for the purposes of observing the disclosure threshold and the maximum acceptance limit (€1,000).

The table below shows the total donations disclosed by TDs, Senators and MEPs.

Table 2: *Total donations disclosed by TDs, Senators and MEPs*

	Total value of Donations Disclosed €
TDs	70,777
Senators	34,732
MEPs	2,500

Annual Donation Statements – Political Parties

Each political party was required to furnish a 2024 Donation Statement to the Standards Commission by 31 March 2025. Donations received by a political party exceeding an aggregate value of €1,500 are required to be disclosed. The maximum value of donations which a political party can accept from the same person in the same calendar year is €2,500.

Donations received from the same donor in the same calendar year must be aggregated for the purposes of observing the disclosure and maximum acceptance limits.

The total value of donations disclosed by parties during 2024 was €198,607.

The table below shows the donations disclosed by Political Party.

Table 3: *Total donations disclosed by Political Parties*

	Total value of Donations Disclosed €
Aontú	10,000
Fianna Fáil	4,000
Fine Gael	49,134
Green Party	17,792
Labour Party	31,550
Sinn Féin	65,599
Solidarity - People Before Profit	22,032
Total	198,607

Individual Donors

Under section 24(1A)(a) of the Electoral Act, any donor (whether an individual or a corporate donor) who makes donations exceeding the aggregate value of €1,500 in the same year to two or more persons who were members of the same political party, or to a political party and one or more of its members, must furnish a donation statement/ statutory declaration to the Commission.

Donation statements by individual donors are available on the Commission's website at www.sipo.ie.

Register of Corporate Donors

A corporate donor is any corporation or unincorporated body of persons that makes a donation (or donations) for political purposes. Corporate donors wishing to make political donations valued at more than €200 must register with the Commission. This register is updated on an annual basis. The Commission contacts registrants at the end of the year of active registration and asks them to confirm whether they intend to remain on the register for the following year.

Unlike third parties, there are no reporting obligations specifically for registered corporate donors. However, they may have an obligation to submit a donation statement and statutory declaration under section 24(1A)(a) of the Electoral Act 1997 if they make donations exceeding the aggregate value of €1,500 in the same year to two or more persons who were members of the same political party, or to a political party and one or more of its members.

In 2025, 11 corporate donors were registered with the Commission.

A list of organisations registered as corporate donors is maintained and published on the Commission's website. A list of corporate donors that were registered in 2025 is included in appendix 1 of this report.



Political Donations to ‘Third Parties’

A third party is any individual or organisation, other than a political party, who or which accepts a donation over €100 given for political purposes. Upon receipt of a donation over that threshold, the individual/organisation must register with the Commission as a third party, and has annual reporting obligations thereafter.

A list of third parties who submitted returns in 2025 is published on the Commission’s website. A list of third parties who submitted returns for 2025 is included in appendix 1 of this report.

General Election 2024

The 33rd Dáil was dissolved on 8 November 2024 and polling for the general election to the 34th Dáil took place on 29 November 2024. Six hundred and eighty-five candidates contested the election.

Donation Statements

Successful candidates, were required, as members of Dáil Éireann, to furnish an annual donation statement and accompanying documentation to the Commission by 31 January 2025. The donation statements to be provided to the Commission in respect of 2024 by members of Dáil Éireann must include details of any donations received by them during 2024 in relation to the election.

Unsuccessful candidates at the general election were required, within 56 days after polling day (i.e., by 24 January 2025), to furnish to the Commission a donation statement, certificate of monetary donations, statutory declaration and, where applicable, a statement from a political donations bank account. Details of all donations with a value greater than €600 received by unsuccessful candidates in relation to the election were required to be disclosed.

The donation statements received by unsuccessful candidates disclosed donations with an aggregate value of €113,150.

Election Expenses Statements

All candidates/election agents were required to submit an election expenses statement to the Standards Commission by 24 January 2025.

All returns submitted can be accessed at www.sipo.ie

The overall expenditure at the Dáil General Election declared by national agents and election agents was almost €9.3m. A breakdown of this expenditure by political party is set out in the table below.

**Table 4:** *Exchequer Funding received by political parties in 2024*

Political party	EA/candidate expenditure €	National agent/party expenditure on candidates €	National agent/party expenditure nationally ("National Spend") €	Total expenditure €
100% Redress	15,101	-	-	15,101
Aontú*	174,375	76,444	159,111	409,930
Centre Party of Ireland	-	N/A	N/A	-
Fianna Fáil	1,228,058	408,938	626,538	2,263,534
Fine Gael	1,407,344	365,308	895,196	2,667,848
The Green Party	227,820	35,727	36,744	300,291
Independent Ireland	183,456	-	-	183,456
Independents 4 Change	33,698	-	-	33,698
Ireland First	5,488	N/A	N/A	5,488
Irish Freedom Party	57,327	476	-	57,803
Irish People	12,102	N/A	N/A	12,102
The Labour Party	472,730	139,891	98,002	710,623
The Right to Change Party	17,503	-	-	17,503
Liberty Republic	N/A	N/A	N/A	-
National Party	4,365	N/A	N/A	4,365
Non-Party	923,742	-	-	923,742
Party for Animal Welfare	357	-	-	357
Rabharta	N/A	N/A	N/A	-
Sinn Féin	696,688	92,124	205,034	993,846
Social Democrats	335,025	46,845	53,899	435,769
Solidarity - People Before Profit	161,135	68,129	19,835	249,099
Total	5,956,313	1,233,882	2,094,358	9,284,553

*Aontú's declared figures have duplications of expenses across the national agent and individual candidate expenses



Certified Reimbursements

Of the 685 candidates that stood at the Dáil General Election 2024, 354 qualified for a reimbursement of election expenses. The maximum amount which could be reimbursed was €11,200 or, if less, the actual amount of the election expenses incurred on behalf of the candidate.

To qualify for a reimbursement, a candidate must be either:

- ✚ elected or
- ✚ if not elected, have exceeded one quarter of the quota at any stage of the counting of the votes.

The staff of the Commission promptly uploaded each of the returns received to ensure they were available for public inspection without delay. The focus then turned to examining each return supplied and certifying that each qualifying candidate had incurred eligible expenditure during the election period. The result was advised to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation who then made the payment.

To date, the Commission has certified reimbursement payments with an aggregate value of over €3.6m.

Presidential Election 2025

The Presidential Election took place on 24 October 2025. To assist the election candidates and their teams in complying with their obligations, the Commission published *Guidelines for the Presidential Election* on 5 September 2025. The guidelines covered the main requirements of the Electoral Act relating to political donations, maximum permitted election spending and conditions for reimbursement of election expenses to qualified candidates.

The candidates' election agents were required to provide a donation statement and an election expenses statement to the Commission by 19 December 2025. The individual candidate spending limit at the presidential election was €750,000. Donation limits also applied at a presidential election: donations with a value (or donations from the same person with an aggregate value) of more than €600 must be disclosed. The maximum donation that may be accepted by a candidate is €1,000.

A summary of expenses incurred and donations disclosed are in the table below:

Presidential Election agents' donation statements and the election expense forms for each candidate can be viewed at www.sipo.ie

Table 5: *Election expenses and donations disclosed in respect of the candidates*

Name of candidate	Presidential Election Agent	Election expenses incurred	Aggregate value of donations over €600
Catherine Connolly	Maria Kim Brown	€427,249	€39,485
Jim Gavin	David Burke	€392,960	€9,000
Heather Humphreys	John Carroll	€620,445	—

Chapter

3

OUTREACH AND COMMUNICATIONS

(including
Publications)



Chapter 3: Outreach and Communications (including Publications)

A summary of the main outreach and communications work carried out by SIPO, including significant publications, throughout 2025 is set out below.

January

Presentation made online to Oireachtas members and staff regarding statutory obligations under the Ethics Act, the Electoral Act 1997, the Ministerial and Parliamentary Activities Act 1938 and the Regulation of Lobbying Act 2015.

Email campaign targeting Oireachtas members in relation to their statutory obligations.

February

Meeting with representatives of the European Commission re draft Rule of Law report.

April

Published Political Parties' Statements of Accounts 2023: Report to the Chairman of Dáil Éireann pursuant to section 88(1) of the Electoral Act 1997, as amended.

Meeting with the Electoral Commission to discuss the Electoral Commission's Review of the Electoral Act 1997, as amended.

June

Presentation made to local authority Ethics Registrars organised by the Local Government Management Agency.

Published Standards in Public Office Commission Annual Report 2024



July

Published Decision of the Commission on a Preliminary Application Hearing re. Complaint to the Standards in Public Office Commission under the Ethics in Public Office Act 1995, the Standards in Public Office Act 2001 and Part 15 of the Local Government Act 2001 re. Mr Kenneth O'Flynn TD (former Councillor), Cork City Council.

Published Report on the Investigation by the Standards in Public Office Commission of Alleged Contraventions of the Ethics in Public Office Acts 1995 and 2001 and Part 15 of the Local Government Act 2001 by Mr Tommy Reilly (former Councillor)

Published Exchequer Funding of Political Parties in 2023 & 2024: Report to the Chairman of Dáil Éireann pursuant to section 4(1) of the Electoral Act 1997.

September

Published Guidelines for the Presidential Election to be held on 24 October 2025.

October

Meeting with representatives of the Office for Democratic Institutions and Human Rights under the Organization for Security and Co-operation in Europe.

November

Email campaign directed at ethics contacts in each relevant public body setting out obligations in relation to annual disclosure of interests returns.

December

FAQs re Cyber Attack to keep service users informed placed on sipo.ie.

Publication of Statements and Other Returns online

The process for publication of election related statements on the Commission website has also been optimised so that statements are uploaded sooner after elections and presented in a clearer and more searchable format.

Reducing the time between receiving and publishing electoral related statements on the website has provided greater transparency and shifted the emphasis to enabling the public to inspect more timely electoral related data.

The Commission has also adopted the practice of uploading returns provided by political parties, Oireachtas members etc on its website sipo.ie.

While the information is presented in a different way to that of the 'traditional' annual reports, particularly in relation to the electoral finance matters, this change in approach allows greater access to members of the public to inspect this information on a more timely basis.

The staff of the Commission will continue to review its processes and procedures to allow for further improvements across the board.

Chapter

4

**Corporate
Governance**



Chapter 4: Corporate Governance

Corporate Services support for the Standards in Public Office Commission, and a number of other statutory Offices, is provided by the Office of the Ombudsman. While the different Offices each carry out separate and distinct statutory functions, the Office functions as a single amalgamated agency in organisational terms. The Office is funded by one Vote and overseen by an Accounting Officer (the Director General) who is supported by a Management Advisory Committee. In carrying out their work, our staff embrace the traditional obligations of privacy and integrity in the performance of official duties while at the same time protecting and preserving the statutory independence and functions of each of the constituent offices in which they work.

Updates in relation to our Corporate Governance are set out on the Strategy and Governance page on the website of the Office of the Ombudsman. This page includes information and updates in relation to:

- ✦ our Statement of Strategy Towards 2030
- ✦ our compliance with the requirements under the Official Languages Act
- ✦ our compliance with the requirements of the Protected Disclosures Act
- ✦ our compliance with the requirements under s.42 IHREC Act (the duty on public servants in relation to human rights (the Public Sector Duty))
- ✦ our Green Team (including our compliance with the Climate Action and Low Carbon Development Act)
- ✦ our Corporate Governance Framework
- ✦ our Fraud Prevention and anti-Corruption Policy
- ✦ our Policy on gifts, hospitality and entertainment
- ✦ our Revolving Door Policy
- ✦ our Gender Pay Gap Report

Appendix

1

Third Parties and Corporate Donors Registered in 2025



Appendix 1: Third Parties and Corporate Donors Registered in 2025

List of third parties who submitted returns in 2025

In 2025, the staff of the Commission wrote to 12 registered Third Parties and requested returns from those who had participated in registrable activity as a Third party in 2025. Below is a list of those who responded with recorded activity during 2025.

- ✦ Alliance for the Defence of the Family and Marriages
- ✦ Atheist Ireland
- ✦ Charter Group
- ✦ Christian Solidarity party
- ✦ Family & Life
- ✦ Just Transition Greens
- ✦ National Women's Council of Ireland
- ✦ One Family
- ✦ People's Movement
- ✦ Pro-Life
- ✦ Rosa
- ✦ Socialist Party

List of Registered Corporate Donors in 2025

- ✦ ASTI
- ✦ Fianna Fáil
- ✦ Green Party
- ✦ Hydro-G
- ✦ Irish National Teacher's Organisation (INTO)
- ✦ Lagan Homes Ltd.
- ✦ Lagan Tarmac Ltd.
- ✦ Mid-West Tyres Ltd.
- ✦ Operational Supply Services Ltd.
- ✦ SIPTU
- ✦ Social Democrats



**2025 ©Standards in Public
Office Commission**

Tel: (01) 6395666

Email: info@sipo.ie

Website: www.sipo.ie